

Module Handbook

Programme

Business administration
(Bachelor)

Faculty

Faculty of Applied Economics

Examination Regulations

BWL-B-WS11

Module A-01 Fundamentals of business administration

Module coordinator	Prof. Dr. Rüdiger Akhotmee
Course Number and Course Name	A1101 Introduction to Business Administration A2101 Working techniques
Lecturers	Prof. Dr. Rüdiger Akhotmee Prof. Dr. Jürgen Leinz Prof. Dr. Josef Scherer
Semester	1, 2
Module length	2 semesters
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4.0
ECTS	6.0
Workload	Attendance: 60.0 hours Independent study: 120.0 hours Total: 180.0 hours
Course language	German
Type of examination	Written exam (90 minutes) (Introduction to business administration)
Course assignment constituting the final score	(Working techniques)

Module objectives

The module "*Fundamentals of business administration*" is to enable the students to learn and use scientific working techniques. In addition, they will become familiar with the fundamentals of business administration.

A1101 Introduction to business administration

The students will learn to classify business administration as a science and will thus develop an understanding of the structure of their business administration studies and of subsequent modules. They are made familiar with key concepts, terms and definitions as well as with basic tools and functions commonly used in business administration. The students will acquire knowledge about the institutional frameworks of companies and will be able to classify the major functional areas within a company and know about their individual tasks. They will be able to understand the frameworks of constitutive decision situations and apply them to individual case studies.

A2101 Working techniques

The focus here is on the acquisition of basic learning and working techniques and skill, as well as on an overview of scientific working techniques, literature search and the ability to produce scientific papers and presentations.

Content

A1101 Introduction to business administration

- A. Fundamentals of business administration
 - I. Needs and scarce goods as prerequisites of economic actions
 - II. Typology of business ventures
 - 1. Property
 - 2. Objectives
 - 3. Industry
 - 4. Size
 - 5. Location
 - 6. Legal form
 - III. The structure of corporations
- B. Corporate management
 - I. Corporate goals
 - II. Strategic concepts
 - III. Planning and decisions
 - IV. Organisation
 - V. Employee management
 - VI. Monitoring
- C. Selected decision problems in business administration
 - I. M & A
 - II. Company reorganisation
- D. Outlook: Mega-trends and their impact on the company of tomorrow

A2101 Working techniques

Examples of topics:

- Study successfully - use new learning opportunities
- Perception
- The research process
- The learning process
- Motivation
- Workplace and work equipment
- (Time-)Planning and efficient work
- Participation in courses
- Exam preparation
- Presentations
- Writing scientific papers
- Dealing with stress
- Oral exams
- Etc.

Recommended reading

A2101 Working techniques

Kornmeier, M., Wissenschaftstheorie und wissenschaftliches Arbeiten, Heidelberg 2007

Rost, F., Lern- und Arbeitstechniken für das Studium, VS Verl. für Sozialwissenschaften, 4. Auflage, Wiesbaden, 2004

Theisen, M. R., Wissenschaftliches Arbeiten, 14. Auflage, München 2008

Wirtz, H., Schlüsselqualifikationen für Banker, Frankfurt School Verlag, 3. Auflage, 2004

A1101 Introduction to business administration

Kornmeier, M., Wissenschaftstheorie und wissenschaftliches Arbeiten, Heidelberg 2007

Rost, F., Lern- und Arbeitstechniken für das Studium, VS Verl. für Sozialwissenschaften, 4. Auflage, Wiesbaden, 2004

Theisen, M. R., Wissenschaftliches Arbeiten, 14. Auflage, München 2008

Wirtz, H., Schlüsselqualifikationen für Banker, Frankfurt School Verlag, 3. Auflage, 2004

Methods

Seminar, presentations

Module A-02 Mathematical and statistical skills

Module coordinator	Prof. Dr. Dr. Heribert Popp
Course number and course name	A1102 Mathematics A1103 Statistics
Lecturers	Prof. Dr. Stefan Hagl Prof. Dr. Dr. Heribert Popp
Semester	1
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	8.0
ECTS	10.0
Workload	Attendance: 120 hours Independent study: 180 hours Total: 300 hours
Course language	German
Type of examination	Two written exams (90 minutes)

Module objectives

- Students will acquire the basic mathematical skills in analysis and linear algebra required in modern management processes. They will also gain an overview of mathematically influenced lines of reasoning and working methods employed in economic sciences, mainly through examples from real-life settings.
- The students will acquire the formal and mathematical skills necessary to describe problems formally.
- They will be able to apply their mathematical skills successfully to solving formal tasks.
- Mathematical calculations using EXCEL will be discussed as an example. An introduction to mathematical lines of reasoning and working methods will also be provided.
- The students will acquire knowledge in the fundamentals of descriptive and inferential statistics, in particular regarding their application in operational and business-related situations.
- The students will use these skills in case studies regarding statistical data collection as well as in order to solve arithmetic problems.

Entry requirements/recommended requirements

No special entry requirements, just school knowledge.

Content

Mathematics include:

1. Basic knowledge of mathematics (logic, quantities, relations, arithmetic, sequences and series)
2. Functions with an independent variable (linear and non-linear functions and their economic applications, properties of functions)
3. Differentiation and its economic applications (rules of differentiation, higher derivatives, curve sketching)
4. Basics of integral calculus
5. Linear and non-linear functions with multiple independent variables and their economic applications
6. Differential calculus for functions with multiple independent variables (partial derivative of higher orders, extremum determination, determination of constrained extremum)
7. Matrix calculus (addition, multiplication, inverse elements, linear systems of equations)
8. Linear optimization

Statistics include:

1. Univariate statistics, empirical distributions, frequency distributions
2. Measures of central location, dispersion measures, ratios, indexes, time series
3. Bivariate statistics: Regression and correlation analysis
4. Process of primary research
5. Probability
6. Random variables and their discrete and continuous distributions
7. Point estimate and interval estimate
8. Significance test, chi-square test and F-test

Methods

Lecture, accompanying tutorials; collaborative learning with E-Learning

Notes

Students will receive a list of the chapters to be prepared for each in-class lecture.

For Mathematics, 50 % will be online modules.

References

Puff, F., Mathematik für Wirtschaftswissenschaftler kompakt, 3. Auflage, vieweg+Teubner Verlag, Braunschweig, 2009

Puff, F., Mathematik für Wirtschaftswissenschaftler 2, 1. Auflage, vieweg Verlag, Braunschweig, 1979

Holland, H., Holland, D., Mathematik im Betrieb, 7. Auflage, Gabler Verlag, Wiesbaden, 2004

Clausen, M., Kerber, A., Meier-Reinhold, H., Mathematik für Wirtschaftswissenschaftler, 3. Auflage, Bayreut, Univ., 2000

Module A-03 Accounting

Module coordinator	Prof. Dr. Konrad Schindlbeck
Course number and course name	A 1104 Financial accounting A2102 Management accounting
Lecturer	Prof. Dr. Konrad Schindlbeck
Semester	1, 2
Module length	2 semesters
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	8.0
ECTS	10.0
Workload	Attendance: 120 hours Independent study: 180 hours Total: 300 hours
Course language	German
Type of examination	Two written exams (90 minutes)

Module objectives

This module is designed to enable students to resolve balancing and evaluation cases and to develop a tailored transaction and cost account concept for a company.

Upon completion of the module *Accounting*, the students will have achieved the following learning objectives:

- They know the accounting systems for mapping business transactions in financial accounting
- They are able to perform recognition and measurement of assets on the basis of the German Commercial Code (HGB) and the German Income Tax Law (EStG) as well as based on generally accepted accounting principles (GoB)
- They have expertise knowledge of the individual components of cost and activity accounting (KLR)
- They are able to, based on cost and activity accounting data, perform cost-effectiveness checks and to back up business decisions within a company

Content

A1104 Financial accounting

- Accounting and recording regulations
- Organising double-entry accounting
- Accounting techniques
- Presentation of the generally accepted accounting principles (GoB)
- Evaluating accounting data
 - Balance sheet
 - Profit and loss account (P & L)
- Applying regulatory requirements to accountancy and exploiting legal tax planning opportunities regarding the choice of balance sheet approach
- Matching balance of trade against tax balance sheet
 - Authoritative principle
 - Inverted authoritative principle

A2102 Management accounting

- Basic terms of cost and performance accounting
- Cost and revenue types
- Cost centre accounting
 - Cost distribution sheet
 - Internal service accounting
- Cost-unit accounting
 - Process costing
 - Overhead
 - Machine-hour rate calculation
- Contribution costing
 - Direct costing
 - Analysis of fixed cost absorption
- Standard cost accounting
 - Static budgeting
 - Flexible budgeting
 - Variance analysis
- Costs relevant for decision making
 - Production schedule planning
 - Bottom price determination
 - Make-or-Buy decisions

Methods

Lecture with collaborative development of the topics by means of presentations and case study exercises; seminar, discussions and teamwork

References

Wedell, H., Grundlagen des Rechnungswesens, Band 1: Buchführung und Jahresabschluss, 11. Auflage, NWB-Verlag, Herne/Berlin, 2008

Coenenberg, A., Fischer, T., Günther, T., Kostenrechnung und Kostenanalyse, 6. Auflage, Schäffer-Poeschel Verlag, Stuttgart, 2007

Däumler, K., Grabe, J., Kostenrechnung 1, Grundlagen, 9. Auflage, NWB-Verlag, Herne/Berlin, 2003

Däumler, K., Grabe, J., Kostenrechnung 2, Deckungsbeitragsrechnung, 8. Auflage, NWB-Verlag, Herne/Berlin, 2006

Däumler, K., Grabe, J., Kostenrechnung 3, Plankostenrechnung, 7. Auflage, NWB-Verlag, Herne/Berlin, 2004

Module A-04 Business informatics

Module coordinator	Prof. Dr. Michael Ponader
Course number and course name	A1105 Business informatics
Lecturers	Prof. Dr. Herbert Fischer Prof. Dr. Michael Ponader Prof. Dr. Dr. Heribert Popp
Semester	1
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	6.0
ECTS	7.0
Workload	Attendance: 90 hours Independent study: 120 hours Total: 210 hours
Course language	German
Type of examination	Written exam (90 minutes)

Module objectives

The students acquire knowledge and skills in the fundamentals of computer science. The acquired knowledge base is to be comprehensive enough that they will be able to continue their training autonomously. They have to be able to assess organisational and economic impacts. The students acquire skills required in professional practice regarding the application of Office and office communication software as well as skills in applying and designing IT-solutions using database systems. The course will also present the possible applications of business data processing.

Entry requirements/recommended requirements

This is a first-semester introductory course, so there are no entry requirements.

Content

Part of Prof. Dr. Michael Ponader:

- Overview of the structure and functioning of computer systems and peripherals
- Knowledge in the classification of the languages and their differences by means of examples (incl. system software), insight into the functionality of an operating system
- Developing knowledge about the internet: Development, distribution, services and their possibilities and limits, technologies
- Application of standard software for word processing, spreadsheet calculation, presentation graphics
- Applying and designing databases: Basic idea, database design (business and data processing (DP) concept), introduction to the application of a database system
- Designing and using IT-solutions based on practical case studies
- Overview of nature and purpose of integrated data processing
- Administration and scheduling systems in industrial environments (taking into account production planning and management in particular) and in service companies
- E-business - Types and success factors
- Process modelling with extended event-driven process chains

Part of Prof. Dr. Herbert Fischer

Design, structure and use of databases with MS Access

1. Fundamentals of databases
 - 1.1 What is a database?
 - 1.2 Database terms
 - 1.3 The Access database and its interface
 - 1.4 Sample database
2. Fundamentals of data modelling
 - 2.1 Terms used in data modelling
 - 2.2 The relational data model
 - 2.3 Complex databases
 - 2.4 Business and data processing (DP) concepts
 - 2.5 Data modelling
3. Designing a database in Access
4. Using a database
 - 4.1 Maintenance
 - 4.2 Searching
 - 4.3 Queries

Part of Prof. Dr. Dr. Heribert Popp

1. Excel: Create and edit tables
2. Excel: Formulas and functions
3. Excel: Link and extend tables
4. Excel: Format tables
5. Excel: Print spreadsheets
6. Excel: Create charts
7. Excel: Using functions
8. Excel: Working with large tables
9. Performing analyses (target value search, solvers and Scenario Manager)
10. Excel: Data exchange and hyperlinks
11. Using Excel as a database (create and manage lists)
12. Macros
13. Business process modelling with EPC

Methods

Seminar, exercises

Notes

The bibliographical references and lecture notes will be made available before the respective courses and/or course parts. There are also learning programmes available, which can be used to prepare for the lectures. In order to compensate for the different knowledge levels students might have, a tutorial will also be offered.

Module A-05 Business language I (Business English)

Module coordinator	Maria Schönauer
Course number and course name	A1106 Business English I 1107 Business English II
Lecturers	Deborah Lehman-Irl Maria Schönauer
Semester	1
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4.0
ECTS	4.0
Workload	Attendance: 60 hours Independent study: 60 hours Total: 120 hours
Course language	German
Type of examination	Two written exams (90 minutes)

Module objectives

The aim of the module is to extend the students' general English competence to the technical language used in business and economics. Students will thus be prepared for the requirements of their future working life in times of globalisation. They will also be given the opportunity to overcome any inhibitions or concerns they might have regarding a foreign language through active training exercises. By making use of current reports and articles from books and media, the vocabulary and terminology used in the economic field will be extended and strengthened in a practically relevant way.

The aim is to enable the future graduates to work together with international colleagues as well as to understand texts straightaway or to learn strategies of dealing with the unknown; they will also be able to communicate confidently and competently in the "lingua franca" and to discuss subject-specific issues.

Entry requirements/recommended requirements

(Fach-) Abitur (German qualification for tertiary education) in English with a grade of 1, 2 or 3 and/or knowledge to level B2 or C1 of the Common European Framework of Reference for Languages (CEFR)

Content

At the beginning of the first semester, the students will be divided into groups according to their linguistic levels (A2, B1, B2, C1). The classification is based on a written language test that consists of three parts: grammar, vocabulary, and grammatical and lexical correlations ("C-test").

Thus, the language training can be customised to the individual student's previous knowledge. Students whose skills are below the recommended level of B2 will receive an immediate feedback by the Language Centre regarding the requirements for English. The Language Centre will then discuss with them how a B2 (from B1 or A2) or C1 level could be achieved.

Please see the course descriptions for contents and references of the individual language courses.

Methods

Seminar, exercises

Notes

The students will be divided into different language levels based on a language test at the beginning of the semester. This 30-minute written test will be conducted at enrolment and consists of three parts: grammar, vocabulary, and grammatical and lexical correlations ("C-test").

According to the examination regulations, students in the Bachelor's programme "Business administration" have to take at least one C1-level-course in business English. To achieve this requirement, they can choose from the compulsory language courses or the elective module in general science.

Module A-06 Finance and investment

Module coordinator	Prof. Dr. Jürgen Sikorski
Course number and course name	A2103 Investment management A2104 Corporate financing
Lecturer	Prof. Dr. Jürgen Sikorski
Semester	2
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4.0
ECTS	5.0
Workload	Attendance: 90 hours Independent study: 90 hours Total: 180 hours
Course language	German
Type of examination	Written exam (90 minutes)

Module objectives

The students will acquire knowledge in financial mathematics and master the basics of the financial sector. By investigating a real-life case study, they will become familiar with the concept of cash-flow.

The students learn about the strengths and weaknesses of static investment calculation methods and are able to assess dynamic investment calculation methods.

They will work out strategies for and concepts of evaluating investment decisions under uncertain conditions. As a counterpart to investments, the students know different options for internal and external financing.

They know the popular financing tokens and loan securities. They can evaluate the various financing options based on practical examples.

Entry requirements/recommended requirements

Recommendation: Successful completion of the course "Financial accounting"

Content

Course A2103 Investment management

1. Basics of financial and investment management
 - Basics of finance mathematics
 - Basics of interest
 - Discounting and compounding
 - Annuity calculation
 - Definitions of financial and investment management terms
2. Investment planning
 - Types of investments
 - The investment planning process
 - Information issues in investment decisions
3. Investment appraisal methods
 - Investment appraisal methods at a glance
 - Choosing the discounting rate for the investment appraisal
 - Static investment appraisal methods
 - Cost comparison method
 - Profit comparison method
 - Payoff period calculation
 - Profitability calculation
 - Summary evaluation of static methods
 - Dynamic investment appraisal methods
 - Net present value (NPV) method
 - Internal rate of return (IRR) method
 - Annuity method
 - Summary evaluation of dynamic methods
 - Stochastic investment appraisal methods

Course A2104 Corporate financing

1. Overview of financing transactions

- The operational finance fund
- Funding sources and financing transactions at a glance
- Definition of equity and debt capital
- The leverage effect

2. Equity financing

- Functions of equity
- Potentialities of various legal forms of equity financing
 - Equity financing for sole traders and joint partnerships
 - Equity financing for corporations at a glance
 - Equity financing for stock corporations

3. Debt financing

- Credit agreement and credit analysis
- Loan securities
- Rating
- Long-term debt financing
 - Patterns of repayment in long-term loans
 - Effective rate with average value methods
 - Promotional loans
 - Note loans and bonds
- Short-term debt financing
 - Supplier credits and advance payments
 - Short-term loans from credit institutions

4. Special forms of financing

- Mezzanine capital
- Leasing
- Factoring

5. Internal financing

- Areas of internal financing at a glance
- Self-financing
- Financing from depreciation equivalents
- Financing from provisions
- Internal financing from other forms of equity release

Methods

Seminar, exercises

References

Olfert, Klaus, Finanzierung, 15. Auflage, Kiehl-Verlag, Ludwigshafen 2011

Olfert, Klaus / Reichel, Christopher, Investition, 11. Auflage, Kiehl-Verlag, Ludwigshafen 2009

Ott, Steven, Investitionsrechnung in der öffentlichen Verwaltung, die praktische Bewertung von Investitionsvorhaben, Gabler Verlag, Wiesbaden 2011

Module A-07 Materials and production management

Module coordinator	Prof. Dr. Jürgen Leinz
Course number and course name	A2105 Purchasing and logistics A2106 Product development and manufacturing
Lecturer	Prof. Dr. Jürgen Leinz
Semester	2
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4.0
ECTS	5.0
Workload	Attendance: 60 hours Independent study: 90 hours Total: 150 hours
Course language	German
Type of examination	Written module exam (90 minutes)

Module objectives

The students are given an overview of the principles of operational functions *purchasing, production* and *logistics*. They understand the most important interrelations and processes in the sub-modules *basics of providing operational services, purchasing, production, product development* and *logistics*; they also learn to apply selected methods and tools.

In addition, by the end of the module, the students will understand the concepts of production segmentation, production planning and management, as well as the processes of demand determination.

The above-mentioned sub-modules are the basis for the study foci "Purchasing and logistics" and "International marketing and sales management".

Content

- The students are made familiar with the relevance of materials and production management and its tasks.
- In the sub-module "Basics of providing operational services", students will gain an overview of the operational performance process, production factors and different production processes.
- In the sub-module "Purchasing", the students acquire knowledge about procurement tasks, the importance of a strategic purchasing approach for the company's success, the procurement process, the negotiations with

suppliers, and the process of demand and purchase order quantity planning.

They will be made familiar with selected tools for material classification, bill explosion, (materials) demand forecast, and purchase order quantity planning, and they will be able to apply these tools.

- In the sub-module "Production", the students will acquire knowledge of production objectives as well as a basic knowledge of strategic as well as operational production management. They will be taught how to use selected tools, like models for site planning, layout planning or operational production planning and control.
- The sub-module "Products and product development" covers the production lifecycle and the basic principles of research and development.
- The sub-module "Logistics" will provide an overview of the fundamentals of logistics, internal logistics and the relevance of logistics for the (international) goods traffic.

Methods

Seminar, exercises

Notes

The contents of the module are the basis of the study foci "Purchasing and logistics" and "International marketing and sales management"

References

Günther, H., Tempelmeier H., Produktion und Logistik, Springer Verlag, Berlin, 1995

Kummer, S. et al.: Grundzüge der Beschaffung, Produktion und Logistik, 2. akt. Auflage, München 2009

Lemme, M.: Erfolgsfaktor Einkauf - Durch gezielte Einkaufspolitik Kosten senken und Erträge steigern, Berlin 2005

Schulte, G.: Material- und Logistikmanagement, 2. wesentl. erw. u. verb. Auflage, München 2001

Schulte, C.: Logistik - Wege zur Optimierung der Supply Chain, 5. Auflage, München 2009

Zäpfel, G.: Grundzüge des Produktions- und Logistikmanagement, 2. unwesentlich veränderte Auflage, München 2001

Module A-08 Economics

Module coordinator	Prof. Dr. Rüdiger Akhotmee
Course number	
and course name	A2107 Introduction to economics and micro-
economics	A2108 Macroeconomic theories
Lecturers	Prof. Dr. Rüdiger Akhotmee Prof. Dr. Hans-Joachim Allinger Prof. Dr. Hans Paul Bisani
Semester	2
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4.0
ECTS	5.0
Workload	Attendance: 90 hours Independent study: 150 hours Total: 240 hours
Course language	German
Type of examination	Written module exam (90 minutes)

Module objectives

The students acquire a basic understanding of the economic interrelationships within an economy and of the agents involved in the economic processes (households, companies). They know the underlying concepts and theories. Students are able to assess the basic options of economic governance. They question the causes of macroeconomic imbalances, can assess their effects and explain instruments and mechanisms of national economic policies. The module enables the students to classify and evaluate economic issues and issues of economic policy.

The students gain a sound fundamental knowledge of general economics, and develop an application-oriented understanding so that they are able to determine the differences between economics and business economics. The students will be able to apply their acquired theoretical knowledge to practical examples from areas of our everyday life, which are relevant to society and economy.

A2107 Introduction to economics and microeconomics (Bisani)

- The students acquire an overview of the field of economics (history, theories and modelling) as well as knowledge regarding the basics of microeconomics.
- They are able to assess the behaviour of individual economic agents (households, businesses) within a specific institutional framework (different market forms) as well as the impact of this behaviour when the parties involved have different information levels.
- The students are able to understand economic decisions (decision theory) and are familiar with the effects of this behaviour.

A2108 Macroeconomic theories (Akhotmee)

- The students understand the complexity of economic relationships.
- They gain insights into causes and consequences (regarding domestic and foreign trade) of macroeconomic instability (inflation, unemployment, weak economic growth, cyclical fluctuations).
- They deal with contrary theoretical approaches for generating growth or overcoming crises.

A3101 National economic policy (Akhotmee)

- The students are provided with an overview of the institutions, objectives and instruments of governmental economic policy.
- They gain insight into the opportunities and limitations of economic policy strategies when faced with changing social and environmental challenges.
- The students will be able to assess and evaluate the impacts and effects of economic policy measures.

Content

A2107 Introduction to economics and microeconomics (Bisani)

- Development of economics as a science
- Methods of scientific work (levels and observations of economics, theories and models etc.)
- Introduction to the basics of microeconomics (economic agents in an economy, assumptions about the behaviour of the economic agents, etc.)
- Consumer theory (in particular individual utility function, optimal consumption plan, utility maximisation, a household's demand for goods, income and substitution effects, elasticities of demand)
- Theory of the firm (production functions, partial and total factor variation, production schedule with maximum profit, etc.)
- Market point of views (market equilibrium, total and partial models, etc.)
- Market failure in cases of perfect competition (government interventions, external effects, internalisation of external effects, public goods, etc.)
- Market failure in cases of imperfect competition (monopoly, oligopoly, game theory, etc.)
- Specific features of the labour market (producer and consumer wages, wage wedge, etc.)

A2108 Macroeconomic theories (Akhotmee)

- Models and model assumptions (e. g. open or closed economy)
- Macroeconomic markets (goods, money, and labour market)
- (Neo-)Classics vs. Keynesianism
- Allocative efficiency
- Quantitative and qualitative growth
- Growth cycles and cyclical variations
- Stabilisation policy concepts
- Distributional aspects

A3101 National economic policy (Akhotmee)

- Basic problems of economic policy
- Adam Smith - The wealth of nations
- Historical economic orders:
 - Mercantilism
 - Classical liberalism
 - Classical laissez-faire economy
 - Undesirable developments
- Labour market and employment policy
- Education policy
- Social policy
- European Union

Methods

Seminar, exercises

Notes

The vhb-course "Economic policy" will be offered as an addition.

References

Puhani, J., Volkswirtschaftslehre für Betriebswirte, 3. Auflage, Oldenbourg, München 2009

Bofinger, P., Grundzüge der Volkswirtschaftslehre, 2. Auflage, Pearson Studium, München, 2007

Module A-09 Law of obligations

Module coordinator	Prof. Dr. Josef Scherer
Course number and course name	A2109 Law of obligations
Lecturer	Prof. Dr. Josef Scherer
Semester	2
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4.0
ECTS	5.0
Workload	Attendance: 60 hours Independent study: 90 hours Total: 150 hours
Course language	German
Type of examination	Written exam (90 minutes)

Module objectives

The students acquire basic knowledge in the following areas: risk management, product liability and contract management. They will be able to resolve practical issues from these areas by implementing operational organisational solutions; for standard issues, they will even be able to formulate process instructions. At the end of the module, students are expected to be able to explain the contents of the module clearly in their own words.

Entry requirements/recommended requirements

BR-Alpha scripts, Series Business Law (Wirtschaftsrecht),
Episodes: 1, 2, 3, 4, 10, 11

Content

1. Contract Management
 - 1.1 Contractual relationships of the company
 - 1.2 General information on contract management
 - 1.3 Main features of drafting standard form contracts (General terms and conditions)
 - 1.4 Details of drafting standard form contracts
 - 1.5 Quality assurance agreements
 - 1.6 Securing claims in the contract

- 1.7 The dissolution of contracts
- 1.8 Sales controlling
- 1.9 Documentation
- 1.10 Risk management and contract management
- 1.11 Using IT and software solutions in contract management
- 1.12 Negotiation techniques

2. Product liability law

- 2.1 Introduction and overview
- 2.2 The contractual liability for material defects
(New since 01 January 2002 - Reform of the law of obligations!)
- 2.3 The tortious producer liability according to § 823 I BGB (German Civil Code)
- 2.4 Liability according to the ProdHaftG (Product Liability Act)
- 2.5 Risk reduction through liability limitations
- 2.6 The liability of the supplier and the component manufacturer
- 2.7 The liability of the assembly firm and the system supplier
- 2.8 The liability of the licensee
- 2.9 The liability of the quasi manufacturer
- 2.10 The liability of the distributor
- 2.11 The liability of the authorised dealer
- 2.12 The liability of the importer
- 2.13 Quality assurance agreements
- 2.14 Product recalls
- 2.15 The operational documentation
- 2.16 The criminal liability of employees in product liability cases
- 2.17 The civil liability of employees in product liability cases
- 2.18 Risk reduction through product liability insurances
- 2.19 Risk reduction through corporate law arrangements
- 2.20 Main features of international product liability
- 2.21 Risk management in product defects liability
- 2.22 Psychosocial crisis management in product liability

3. Risk management

- 3.1 Introduction and overview
- 3.2 Risk management: Laws, regulations and standards
- 3.3 Risks regarding the "person of the entrepreneur"
- 3.4 "External risks"
- 3.5 Risks regarding "Vision/strategy/mission statement"
- 3.6 Risks regarding "Staff"
- 3.7 Risks regarding "Organisation"
- 3.8 Risks regarding "Controlling/accounting"
- 3.9 Risks regarding "Taxes"
- 3.10 Risks regarding "Finance"
- 3.11 Risks regarding "Research and development"
- 3.12 Risks regarding "Purchasing and procurement"
- 3.13 Risks regarding "Production"
- 3.14 Risks regarding "Marketing and sales"
- 3.15 Risks regarding "Information management"

- 3.16 Risks regarding "Quality management"
- 3.17 Risks regarding "IT and electronic data processing"
- 3.18 Insurability of risks and risk management regarding "Insurance"
- 3.19 IT-support in risk and compliance management
- 3.20 Crisis detection, restructuring, rehabilitation, insolvency

4. International aspects of the abovementioned areas 1-3

Methods

Seminar, exercises, excursions, presentations

Notes

The course includes online parts,
BR-Alpha course, Business Law (Wirtschaftsrecht), Episodes 1-4, 10,11

References

Scherer, Friedrich, Schmieder, Koller, Hagenbuchner, Scholz, Weidinger,
Verträge - Praxiswissen, Vertragsmanagement, 2005

Scherer, Friedrich, Schmieder, Koller, Scholz, Wer den Schaden hat ...
Unverzichtbares Praxiswissen zur Vermeidung der Produktfehlerhaftung, Band 1,
2. Auflage, 2006

Scherer, Friedrich, Schmieder, Koller, Wer den Schaden hat ... Unverzichtbares
Praxiswissen zur Vermeidung der Produktfehlerhaftung, Band 2, 2. Auflage,
2006

Scherer, Mühlbauer, Unterwiener, et. al., Den Rücken frei: No risk, much fun!
Praxiswissen Risiko- und Compliancemanagement, 2007

Module A-10 Business language II

Module coordinator	Maria Schönauer
Course number and course name	A2110 Business language II
Lecturers language	Alternating lecturers, depending on the selected language
Semester	2
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	2.0
ECTS	2.0
Workload	Attendance: 30 hours Independent study: 30 hours Total: 60 hours
Course language	Depending on language
Type of examination	Written module exam (90 minutes)

Module objectives

Students who take English for their "Business language II"-module, have not yet achieved level C1 of the Common European Framework of Reference for Languages (CEFR). The module's objective is to enable them to understand a broad range of longer and more challenging (listening) texts from economic contexts. The students will also be encouraged to communicate spontaneously and fluently as well as to produce texts in which they use English in a structured way to describe complex issues.

Students who start with a new business language will learn how to use this language in situations of everyday life as well as in standard situations of academic and professional contexts. They will be provided with basic knowledge about the regional and cultural characteristics of the respective countries and with strategies to foster independent studying.

Entry requirements/recommended requirements

For advanced language courses, the students need to prove they have the required language skills (for example through successful completion of a lower level)

Content

Please see the respective course descriptions for specific information on contents.

Language courses offered:

- **Chinese:** A1/Part 1-3
- **German** (as a foreign language): A1/Part 1-3; A2/Part 1-3; B1, B2, C1
- **English:** A1/Part 1-3; A2/Part 1-3; B1, B2, C1
- **French:** A1/Part 1-3; A2/Part 1-3; B1
- **Italian:** A1/Part 1-3
- **Portuguese:** A1/Part 1-3
- **Russian:** A1/Part 1-3
- **Spanish:** A1/Part 1-3; A2/Part 1-3; B1, B2
- **Czech:** A1/Part 1-3

The courses offered depend largely on the demand, especially for less-common languages, and may vary greatly from year to year.

Methods

Seminar, exercises

References

Please see the respective course descriptions for literature references.

Module A-11 Introduction to marketing

Module coordinator	Prof. Dr. Henning Schulze
Course number and course name	A3102 Introduction into marketing
Lecturer	Prof. Dr. Henning Schulze
Semester	3
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	5
Workload	Attendance: 60 hours Independent study: 90 hours Total: 150 hours
Course language	German
Type of examination	Written module exam (90 minutes)

Module objectives

The students will become familiar with the main features of operative marketing. They are able to distinguish different definitions and tasks of marketing. They will learn about the different types of goods (consumer goods, capital goods and services). Later in the module, the focus will be on consumer goods marketing. The students are able to distinguish between selected development lines in marketing. They are aware of the involvement of marketing in all business management functions.

The students know the basics and the most important development lines of consumer behavioural research. They learn how to identify and categorise selected topics from strategic marketing planning.

In the second part of the module, they will learn to distinguish the different areas of marketing instruments. They are able to differentiate between areas of marketing instruments and marketing instruments. They are aware of the interdependencies of using instruments within and between the areas of instruments. They can identify and evaluate the use of marketing tools in marketing practice.

Content

1. General principles of marketing
 - 1.1. Definition and characteristics of "Marketing"
 - 1.2. Tasks of marketing
 - 1.3. Selected development aspects
 - 1.4. Forms of marketing

2. Principles from behavioural sciences and methodological principles of marketing
 - 2.1. Principles from behavioural sciences
 - 2.2. Methodological principles

3. Information bases of marketing - Market research
 - 3.1. Secondary sources of information
 - 3.2. Methods of primary data collection
 - 3.3. Selection procedure

4. Segmentation of markets
 - 4.1. Concept and specification
 - 4.2. Types of market segmentation

5. Selected marketing instruments/areas of marketing instruments
 - 5.1. Overview
 - 5.2. Product policy
 - 5.3. Price policy
 - 5.4. Communication policy
 - 5.5. Distribution policy
 - 5.6. Marketing mix

6. Case study

Methods

Seminar, exercises, tutorial, group work

Notes

Guest lectures on selected topics:

e. g.:

E-commerce

Naming brand products

Market research panels

...

References

Basic literature

Bruhn, M., Marketing: Grundlagen für Studium und Praxis, 8. überarbeitete Auflage, Gabler, Wiesbaden, 2007

Meffert, H., Marketing: Grundlagen marktorientierter Unternehmensführung: Konzepte-Instrumente-Praxisbeispiele, Mit neuer Fallstudie VW Golf, 10. vollständig überarbeitete und erweiterte Auflage, Gabler, Wiesbaden, 2007

Meffert, H., Burmann, C., Kirchgeorg, M., Marketing: Grundlagen marktorientierter Unternehmensführung: Konzepte, Instrumente, Praxisbeispiele, 10. Auflage, Gabler, Wiesbaden, 2008

Weis, H. Chr., Marketing, 15. verbesserte und aktualisierte Auflage, Kiehl, Ludwigshafen, 2009

Reference books

Diller, H. (Hrsg.), Vahlens großes Marketinglexikon, 2. Auflage, Vahlen, München, 2001

Tietz, B., Köhler, R., Zentes, J. (Hrsg.), Handwörterbuch des Marketing, Enzyklopädie der Betriebswirtschaftslehre, Bd.4, 2. Auflage, Schäffer-Pöschl, Stuttgart, 1995

Module A-12 Management leadership and responsibility

Module coordinator	Prof. Dr. Rainer Waldmann
Course number and course name	A3105 Human resources management A3104 Human resources management
Lecturers	Prof. Dr. Rainer Waldmann Prof. Dr. Thomas Bartscher
Semester	3
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	5
Workload	Attendance: 60 hours Independent study: 90 hours Total: 150 hours
Course language	German
Type of examination	Written module exam (90 minutes)

Module objectives

In the literature on newer concepts of strategic management, it is widely agreed that a company's employees represent a unique and invaluable potential for success.

Executives can make significant contributions to unlock this potential, if they succeed in establishing management and working relations in a competent way. A prerequisite for establishing work relations is the ability to identify, describe and understand the complexity of perceptions, expectations and actions related to each other within organisations. For this reason, the students will be made familiar with a reference frame from the social sciences and fundamental theories from organisational psychology.

These theories form the basis for the understanding that executives will inevitably be confronted with a variety of conflicting expectations and have to deal with role boundaries in a creative way. They will develop the competence to reflect upon leadership roles, develop sensitivity for the impacts of their own actions and take responsibility for their consequences.

In order to gain a comprehensive understanding of performance relationships in companies, it is necessary to complement the individual and interaction-based perspective with a comprehensive approach for the analysis and design of organisational structures, processes, and tasks. Thus, the students will be introduced to the "Performance Improvement" approach (amongst others).

Knowing and applying this approach will enable them to improve performance on different organisational levels. It is assumed that individual performance can be increased significantly by formulating objectives, claiming and giving feedback, and establishing conducive structures and processes.

It is the task of Human Resources Management (HRM) to support executives in establishing leadership and performance relations. Based on strategic guidelines, HRM develops tools and techniques for executives to fulfil their management tasks professionally. Therefore, the students acquire knowledge and skills that enable them to categorise and apply various HR tools (staff recruitment and selection, staff appraisals and performance evaluation, human resources development, etc.).

Based on the aforementioned outlines, the course pursues the following objectives:

- Developing the ability to apply significant findings from psychology and group dynamics to problems executives are faced with in management practice
- Ability to reflect on their own experience in group dynamics employing a theory-based approach (with reference to the introductory session "Team development using outdoor activities")
- Understanding human resources management as an interdisciplinary task
- Getting an overview of reference frames from social sciences and of significant leadership theories and models
- Developing competence to reflect and shape the leadership role
- Knowledge about leadership ethics
- Getting an overview of managerial responsibilities
- Gaining competence in analysing and changing performance relations at different levels
- Identifying key challenges and requirements in practical corporate and human resources work
- Getting an overview of key responsibilities in human resources in a company
- Getting an overview of different approaches in human resources
- Getting an overview of HR tools
- Understanding of human resources management options based on (practice) examples
- Understanding and interpreting practical human resources management relations

Content

1 Introduction

1.1 Definitions and distinctions

1.2 Practical challenges

1.3 Internal and external stakeholders

1.4 Importance and impact of performance, motivation and behaviour

2 Performance in companies

2.1 Management behaviour

2.2 Individual employee behaviour and employee performance

2.3 Collective employee behaviour and group performance

3 Groups and teams in organisations

3.1 Structures and processes in groups

3.2 Development of teams

3.3 Group work in organisations

4 Concepts and models in the HRM discourse

4.1 Total Quality Management (TQM): The EFQM model

4.2 HR approaches: An overview

4.3 The Performance Improvement Model

5 Differentiated options for influencing performance behaviour

5.1 Resources

5.2 Design

5.3 Support

5.4 Objectives

5.5 Feedback

5.6 Consequences

6 Performance-behaviour-oriented influence as seen in the example of the SAS case study

6.1 Problem definition and essential contents

6.2 Case handling and transfer

6.3 Impact and recommendations for action

7 Leadership in theory and empirical facts

7.1 Developments in leadership research

7.2 Trait theories of leadership

7.3 Leadership styles, situations theory

7.4 Organisational culture and symbolic leadership

7.5 Systemic leadership

7.6 Applying the theories in consulting and training

8 Leadership and application of HR techniques

8.1 Recruiting employees

8.2 Conducting appraisal interviews

8.3 Establishing feedback systems

8.4 Developing, motivating and retaining employees

- 9 Leadership as an ethically-oriented behaviour
- 9.1 Human capital
- 9.2 Leadership philosophy
- 9.3 Value shift and corporate culture

Methods

- Seminar
- Moderated discussion
- Tutorial conversations
- Group work
- Case study work
- The theoretical approaches discussed in the context of "Group and Team" can be applied to the practical learning experience the students gained during the introductory day "Team building with outdoor activities".
- Virtual teaching based on the vhb-module "Einführung in das Human Resource Management" (Introduction to Human Resource Management) (Bartscher/Waldmann)

References

- Buchanan, D., Huczynski, A., Organizational Behaviour, 6th ed., London, 2006
- Bartscher, T., Huber, A., Praktische Personalwirtschaft, 2. vollst. überarb. Auflage, Wiesbaden, 2007
- Bartscher, T., Waldmann, R., vhb-Modul-Einführung in das Human Resource Management, 2007
- Becker, M., Schwertner, A., Gestaltung der Personal- und Führungskräfteentwicklung, München, 2002
- Gaugler, E. et al. (Hrsg.), Handwörterbuch des Personalwesens, Stuttgart, 2004
- Kälin, F., Müri, P., Sich und andere führen, 15. Auflage, Thun, 2005
- Nerdinger, F., Führung durch Gespräche, München, 2. Auflage, 1997
- Neuberger, O., Führen und führen lassen, 6. Auflage, Stuttgart, 2002
- Olesch, G., Innovative Personalentwicklung in der Praxis, München, 2000
- Robbins, S. P., Organizational Behaviour, 11th edition, New Jersey, 2005
- Rosenstiel, L.v., Regnet, E., Domsch, M., Führung von Mitarbeitern: Handbuch für erfolgreiches Personalmanagement, 6. Auflage, Stuttgart, 2009

Scholz, Ch.: Personalmanagement, 5. Auflage, München, 2000

Steiger, T., Lippmann, E., Handbuch angewandte Psychologie für Führungskräfte, Band 1, 3. Auflage, Berlin, 2008

Schulz von Thun, F., Miteinander reden, Band 1: Störungen und Klärungen, 45. Auflage, Reinbek, 2006

Ulrich, D., The Future of Human Resource Management, San Francisco, 2005

Weisbach, C. R., Professionelle Gesprächsführung, 7. Auflage, München, 2008

Other:

Bartscher, T. und Frick, J., Einführung in das HR-Management, Schriftlicher Lehrgang HR-Management, Lektion 1, Haufe Akademie GmbH, Freiburg, 2008

Bartscher, T. und Frick, J., Artikel: Rückmeldung geben, Rückmeldung leben, erschienen in Profirma 03/2009, S.76 -79, 2009

Bartscher, T. und Frick, J., Artikel: Ziele und Zielvereinbarungen, erschienen in Profirma 02/2009, S.68 -71, 2009

Module A-13 Managing social systems

Module coordinator	Prof. Dr. Thomas Bartscher
Course number and course name	A3107 Organisational development in practice A3106 Organisational theory
Lecturer	Prof. Dr. Falk Pössnecker
Semester	3
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	5
Workload	Attendance: 60 hours Independent study: 90 hours Total: 150 hours
Course language	German
Type of examination:	Written module examination (90 minutes)

Module objectives

In the literature on strategic management, it is widely agreed that the people working in an organisation can become a unique, inimitable potential for success. For this potential to unfold and fully develop, it is necessary to understand and explain the experiences and actions of people within organisations. The behavioural sciences contribute significantly to this. In order for the participants to be able to classify research approaches and results from the behavioural sciences, they need to be familiar with the assumptions of the underlying scientific-theoretical reference frames.

Based on these outlines, the course pursues the following objectives:

- Knowledge of scientific-theoretical reference frames in behavioural-scientific research.
- Ability to consider and analyse companies as social systems.
- Knowledge of selected approaches of behavioural sciences (in particular approaches of organisational psychology).
- Ability to take a critical look at the findings of behavioural-scientific research.
- Developing a deeper understanding of human experiences and actions in organisations.

The module "Managing social systems" introduces the students to management and organisational theory; it thus enables them in their future professional practice to understand and analyse organisational relationships, and to influence them, if necessary. The objective of the module is to prepare the students for the management and organisational challenges of their future activities.

They will be provided with an insight into the theoretical and empirical approaches explaining the corporate governance system. They will also acquire an understanding of non-industry-specific and cross-functional tasks and tools of management in controlling an organisation as a whole. The students will investigate the relation of theory to practice independently in the form of a team-work assignment. Thus, they will analyse the organisational structure of a selected company and present their findings to the group.

The students will also receive an overview of significant organisational conception elements, which is supported by analysis patterns (models) reflecting real circumstances.

The students learn about the effectiveness of an integrated planning, management and control system (guidance system) for ensuring the existence of a company in a sustainable way as well as for applying modern management concepts. Furthermore, at the end of the course, the students are able to work on comprehensive case studies from this field based on the methods and skills acquired in the course.

Procedure-oriented knowledge: The students are able to deal independently with the practical relevance of the findings of organisational relations and the acquired models.

Factual knowledge: The students will learn about division of labour & coordination, performance improvement approach, process management (e. g. development processes, marketing processes) as well as change management.

Content

1. Introduction to management: Organisation and leadership
 - 1.1 Management
 - 1.2 Management process
 - 1.3 Management and leadership
 - 1.4 Management activities
 - 1.5 Management roles
 - 1.6 Management skills
 - 1.7 Levels of social skills of managers
 - 1.8 Case study "Info AG"
 - 1.9 Case study "Oticon"
2. The Mintzberg model
 - 2.1 Organisation as a result of division of labour & coordination
 - 2.2 Six organisational sub-systems of an organisation based on division of labour
 - 2.3 The six main coordination mechanisms according to Mintzberg
 - 2.4 Organisational layout parameters according to Mintzberg
 - 2.5 Mintzberg's model of an organisational structure as an analytical tool
 - 2.6 Investigation of "small business" - Organisational forms based on the

analysis pattern
2.7 Summary
3. Organisational theory
3.1 Fundamentals of organisation
3.2 Differentiation and integration
4. Organisational units
4.1 Position
4.2 Specialisation
4.3 Staff positions
4.4 Project
5. Organisation concepts
5.1 Requirements
5.2 Organisation types
6. Process management
6.1 Definitions
6.2 Traditional organisational concept
6.3 Process definitions
6.4 Value chain model

Methods

Seminar, exercises, case study work, group work with presentation (10 minutes)

Notes

Virtual learning (VHB)

References

Required reading:

Schreyögg, G., Koch, J., Grundlagen des Managements, 1. Auflage, Gabler Verlag, Wiesbaden, 2007

Bartscher, T., Huber, A., Praktische Personalwirtschaft, Gabler Verlag, 2. vollst. überarb. Auflage, Wiesbaden, 2007

Vahs, D., Organisation- Einführung in die Organisationstheorie und -praxis, Schäffer-Poeschel Verlag, 2005

vhb-Kurs: Grundlagen der Organisation*

Recommended/additional reading:

Robbins, S., Coulter, M., Management, Prentice Hall Verlag, 8 International Edition, 2004

Huczynski, A., Buchanan, D., Organizational Behaviour, Prentice Hall Verlag, Sixth Edition, 2007

Gareth, R. J., Bouncken, R. B., Organisation- Theorie, Design und Wandel, Pearson Studium, 2008

Doppler, Klaus, Lauterburg, Christoph, Change Management. Den Unternehmenswandel gestalten, Campus Fachbuch, 10. Auflage, 2002

Mintzberg, H., Mintzberg on Management (Taschenbuch), Fireside Books, 2007

Module A-14 Corporate taxation and tax accounting law

Module coordinator	Prof. Dr. Ralf Alefs
Course number and course name law	A3108 Corporate taxation and tax accounting law
Lecturers	Prof. Dr. Ralf Alefs Prof. Dr. Petra Plininger
Semester	3
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	6
Workload	Attendance: 60 hours Independent study: 120 hours Total: 180 hours
Course language	German
Type of examination	Written exam (90 minutes)

Module objectives

Managerial decisions can often only be taken if possible tax consequences are being considered as well. Moreover, a basic knowledge in the area of tax law is also necessary for managers to present themselves as knowledgeable and competent to banks, tax consultants and auditors.

The module's objective is to provide the students with the fundamentals of income tax, taxation of joint partnerships (especially the specificities of the GmbH & Co. KG) and of the splitting of a company and loss offsetting options for different income types.

The participants will be able to assess the consequences of business taxation for joint partnerships from a tax perspective and to make informed decisions in this area.

In addition, the module will investigate accounting principles with regard to tax and commercial law recognition and measurement options. The objective is to enable students to identify accounting policy scopes.

The module also deals with the following fundamentals of corporate tax: Beginning and termination of tax liability, determination of the taxable income. In particular, corporations and profit distributions (open and hidden) with regard to different distribution options (withholding tax/partial income system) will be explained.

In addition, this module provides students with the basics of business tax. All in all, the students will be well versed in all income tax-related areas of the most common legal forms of businesses.

Entry requirements/recommended requirements

The contents of module A-03 "Accounting" are a recommended prerequisite

Content

The course covers the following topics:

1. Income taxation

- Limited and unlimited income tax liability
- Income types with special regard to the income from trade or business
- Income from capital assets with focus on distribution, profit distribution from business enterprises
- Methods of determining profits, like comparison of business assets and determination of profit according to § 4 Section 3.

2. Accounting principles

- General valuation principles according to income tax law and Handelsgesetzbuch (German Commercial Code)
- Acquisition costs
- Production costs
- Accounting and evaluation of individual balance sheet items such as fixed assets, current assets, provisions, liabilities

3. Fundamentals of other tax types

- Corporate tax
- Business tax
- Turnover tax

Methods

Seminar, exercises

References

Einkommensteuergesetz mit Richtlinien, Beck Texte, 25. Auflage, 2011

Handelsgesetzbuch, 51. Auflage, 2011

Bornhofen, Steuerlehre 2 , Rechtslage 2010, 31. Auflage 2011

Blödtner, Bilke, Heining, Lehrbuch Buchführung und Bilanzsteuerrecht, 8. Auflage, 2009

Meyer, Bilanzierung nach Handels- und Steuerrecht, 21. Auflage, 2010

Niehus, Wilke, Die Besteuerung der Personengesellschaften, 5. Auflage, 2010

Greve, Unternehmenssteuern, 13. Auflage, 2010

Module A-15 Corporate law

Module coordinator	Prof. Dr. Josef Scherer
Course number and course name	A3110 Corporate law
Lecturer	Prof. Dr. Josef Scherer
Semester	3
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	5
Workload	Attendance: 60 hours Independent study: 90 hours Total: 150 hours
Course language	German
Type of examination	Written exam (90 minutes)

Module objectives

The students acquire basic knowledge in commercial and corporate law, including managing director compliance, and industrial property law. They will be able to resolve practical issues from these areas by implementing operational organisational solutions; for standard issues, they will even be able to formulate process instructions. At the end of the module, students are expected to be able to explain the contents of the module clearly in their own words.

Entry requirements/recommended requirements

A sound understanding of the contents covered in module A-09 "Law of obligations" and in the following episodes of the BR-Alpha series Business Law (Wirtschaftsrecht) is expected: 5, 6, 7, 8

Content

1. Commercial law
 - 1.1 Overview of the German Commercial Code (HGB)
 - 1.2 The term "Kaufmann" (merchant)
 - 1.3 Principles of company foundation and continuity
 - 1.4 The Commercial Register (Handelsregister)
 - 1.5 The special commercial transaction "Handelskauf" (commercial sale) according to § 373 ff HGB

- 2. Industrial property law
 - 2.1 Economic importance of industrial property rights
 - 2.2 Principles of industrial property rights
 - 2.3 Individual property rights portfolio
 - 2.4 Pro-active handling of property rights of competitors/risk management
 - 2.5 Prosecution of property right infringements by competitors
 - 2.6 Defending against legal claims made by competitors

- 3. Corporate law
 - 3.1 Joint partnerships law
 - 3.2 Capital companies law
 - 3.3 GmbH managing director compliance

Methods

Seminar, exercises

Notes

Excursions; the module contains virtual learning parts

References

Scherer, lecture notes on Commercial law

Scherer, Fruth, Geschäftsführer-Compliance, Praxiswissen zu Pflichten, Haftungsrisiken und Vermeidungsstrategien, 2009

Scherer, Grziwotz, Kittl, Praxis des gewerblichen Rechtsschutzes und des Wettbewerbsrechts, 2006

Modul A-16 General scientific elective module (AWP)

Module coordinator	Prof. Dr. Hans Paul Bisani
Course number and course name	Z-3100 AWP
Lecturers	Alternating lecturers
Semester	6
Module length	1 semester
Module frequency	Once a year
Type of course	Elective
Level	Undergraduate
SWS	2
ECTS	2
Workload	Attendance: 30 hours Independent study: 30 hours Total: 60 hours
Course language	Depending on course
Type of examination	Depending on course

Module objectives

The AWP-module (Allgemeinwissenschaftliches Wahlpflichtmodul) provides the students with the opportunity to gain knowledge and skills in other fields than their chosen field of study; this is called "Studium Generale" (extracurricular studies). Integrating the AWP module in the students' study plans meets the following learning objectives:

- Insight into topics, methodologies, and mind-sets of general scientific disciplines
- Acquisition of key qualifications such as teamwork, rhetoric, languages, etc.
- Ability to assess and evaluate interdisciplinary and/or multidisciplinary issues and applications
- Acquisition of intercultural social skills

At the Hochschule Deggendorf, AWP-courses are offered centrally by the Language Centre/AWP and the students can choose from a diverse range of courses. Students can choose both instructor-led courses and courses of the Virtual University of Bavaria (vhb).

The contents of the courses cover the following areas:

- Languages (making up a large part of the courses offered)
- Didactical-educational area
- Social sciences
- Psychological-sociological area

- Technical-scientific area
- Philosophical and socio-ethical area
- Business area (not for students of the Faculty of Business Administration (BWL/WI))

The students can choose their courses from the AWP-module according to their own preferences.

Entry requirements/recommended requirements

For advanced language courses, the students need to have and proof the required language skills (for example through successful completion of a lower level).

The module can also be chosen by students of other fields of study.

Content

Please see the respective course descriptions for specific information on contents.

Methods

Seminar, exercises

Notes

The majority of AWP-courses offered can be chosen by students of all faculties.

References

Please see the respective course descriptions for literature references.

Module A-17 Management tools

Module coordinator	Prof. Dr. Thomas Bartscher
Course number and course name	A4101 Management skills A4102 Management techniques
Lecturers	Prof. Dr. Michael Ponader Prof. Dr. Falk Pössnecker
Semester	4
Module length	1 semester
Module frequency	Twice a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	6
Workload	Attendance: 60 hours Independent study: 120 hours Total: 180 hours
Course language	German

Module objectives

The module "Management tools" is to provide the students with tools (skills and techniques) that will help them in meeting the organisational and managerial challenges of their future professional environments.

The student will be provided with background knowledge on management skills and will learn, in particular, about the interrelations between management challenges and requirements; they will also learn how to apply management tools. Additionally, the students are given a comparative overview of selected techniques and concepts of management practice, which they will apply in exercises and smaller case studies themselves.

Regarding the management techniques, a focus will be on time management, problem-solving and creativity. The students will be given the chance to try and apply the different techniques in practical examples and exercises.

The primary objective is to gain a basic knowledge and understanding of the various management techniques, in order to be able to apply them in their later careers as well as during their studies.

The students will also gain an insight into the fundamentals of quality management as a management skill and technology as well as an understanding of the economic necessity for a focus on quality in the early stages of product and process development.

They will also be shown quality assurance opportunities.

Thus, the students will learn basic and, partly, more in-depth quality assurance

methods, and will practice these in small groups. The students will then be able to actively handle selected issues of quality management.

They will also be provided with knowledge of the functions of software tools and methods for project planning and control. Thus, they will learn how to plan and control smaller projects independently using special software tools.

In preparation for the course assignment, the students are provided with findings from empirical social research as well as with the basic principles of scientific work; they will also gain a broad understanding of the tasks and tools of these fields. The course assignment provides the students with the opportunity to apply and implement the skills and knowledge gained in "Management tools" (both in terms of form and content).

Factual knowledge: The students acquire knowledge of the terminology generally used in management contexts and receive in-depth insights into contextual management topics, such as time management, creativity and project management. Additionally, special tools (e. g. Balanced Scorecard, BCG matrix, etc.) will be applied.

Conceptual knowledge: The students will be made familiar with the interrelations between tools, models and theories. In addition to the classification of tools, selected tools will be investigated in greater detail regarding their overall context and impact.

Procedure-oriented knowledge: The students learn how, where and when certain management tools are used or implemented in practice and which problem areas have to be taken into account.

Content

1. Introduction to management skills and techniques

1.1 Definition of terms

1.2 Examples of areas of management tools

2. Challenges for the management (management skills)

2.1 Dynaxity

2.2 Competition

2.3 Performance management

2.3 Organisational growth and structural change

2.4 Value shift

2.5 Half-life of knowledge

2.6 Diversity management

3. Management requirements (management skills)

3.1 Day-to-day work of managers

3.2 Management functions

3.3 Management roles

3.4 Other management requirements

4. Applying management techniques

- 4.1 Organisational applications
- 4.2 Development of management tools
- 4.3 Process course
- 4.4 Life- and demand-cycle

5. Categorisation of management techniques

- 5.1 Strategic management
- 5.2 Control and communication
- 5.3 Analysis and synthesis

6. Using management skills and techniques in organisations

7. Conclusion

- 7.1 Recommendations for actions for managers
- 7.2 Features of management tools

8. Management technique "Time management"

- 8.1 Time management as a key qualification
- 8.2 Definition of time
- 8.3 Understanding of time
- 8.4 Time requirements and time constraints
- 8.5 Definition of time management
- 8.6 Time management in the context of the objectives definition process
- 8.7 Principles of and recommendations for objectives and time planning
- 8.8 Time management methods (ALPEN method, ABC analysis, etc.)
- 8.10 Time sinks and disturbing factors

9. Management technique "Creativity"

- 9.1 Definition of creativity
- 9.2 Theory on the origin of creativity
- 9.3 Interrelation between Creativity - Entrepreneurship
- 9.4 Interrelation between Creative process – Creative product
- 9.5 The creative process
- 9.6 "Creativity vampires"
- 9.7 Selected creativity techniques

10. Scientific work

- 10.1 The process of scientific work on the example of the seminar paper
- 10.2 Layout and design of the work place and work equipment
- 10.3 Working techniques
- 10.4 Organisation of work
- 10.5 The stages in the scientific work process
- 10.6 Planning
- 10.7 Preparation
- 10.8 Material overview
- 10.9 Material selection
- 10.10 Material analysis

10.11 Manuscript (text, quotes, comments, additions)

10.12 Typescript

11. Management skills and techniques in quality management

11.1 Development of quality management

11.2 Economic benefits of high quality products and processes

11.3 Case Study: Quality management in a conference hotel

11.4 Reaction chain according to Deming

11.5 Types of quality costs

11.6 "Zehnerregel" (rule of tenfold increase) of the quality costs, cost origins in the product development process

11.7 Juran-trilogy and its implementation

11.8 Cornerstones of Total Quality Management (TQM)

11.9 Overview of the Kaizen methodology and the Kaizen method frame

11.10 Case study: KAIZEN in a manufacturer of sports shoes

11.11 PDCA cycle (Deming cycle)

11.12 Outline of the complaint management and the benefits for quality improvement

11.13 Quality culture and quality policy

11.14 Case study: Quality policy in a medium-sized company in the metal and electrical industry

11.15 Certification according to DIN ISO 9001, process model of the standard

11.16 KANO model of customer satisfaction

11.17 Quality models and awards: EFQM model and EQA, Ludwig Erhard Award

11.18 The seven quality tools and their applications

11.19 The ISHIKAWA diagram and group work for individually creating the diagram

11.20 Overview of the preventive quality assurance technique FMEA

11.21 Group work: Developing a FMEA form

11.22 Planning improvement measures based on FMEA

11.23 Introduction to modern quality management concepts like Six Sigma

12. Management skills and techniques in the field of project management

12.1 Creating, structuring and linking work packages

12.2 Creating and customising calendars

12.3 Creating resources, linking them to work packages and balancing capacities

12.4 Scheduling methods

12.5 Preparing the information necessary for the controlling of the project costs

12.6 Creating reports for the project reporting

12.7 Overview of the potentials of a multiple project approach

12.8 Customising tables, views and filters

Methods

Lecture, presentation of the contents by means of presentations and real-life examples; seminar, discussions and group work, case studies, computer exercises

Notes

Guest lectures, excursions, e-learning (vhb)

References

Required reading:

Bleis, C., Helpul, A., Management - Die Kernkompetenzen, 1. Auflage, Oldenbourg Verlag, München, 2009

Schreyögg, G., Koch, J., Grundlagen des Managements, 1. Auflage, Gabler Verlag, Wiesbaden, 2007

Grabinski, M., Management Methods and Tools, 1. Auflage, Gabler Verlag, Wiesbaden, 2007

Recommended/additional reading:

Schawel, C., Billing, F., Top 100 Management Tools, 1. Auflage, Gabler Verlag Wiesbaden, 2004

Huczynski, A., Buchanan, D., Organizational Behaviour, Sixth Edition, Prentice Hall, Pearson Education, Essex, 2007

Stender-Monhemius, K., Schlüsselqualifikationen-Zielplanung, Zeitmanagement, Kommunikation, Kreativität, Beck Verlag im dtv, 2006

Harvard Business Essentials, Manager´s Toolkit, Harvard Business School Publishing Corporation, USA, 2004

Berndt, C., Bingel, C., Bittner, B., Tools im Problemlösungsprozess, managerSeminare Verlags GmbH, Bonn, 2007

Schneider, D., Pflaumer, P., Power Tools, 1. Auflage, Gabler Verlag, Wiesbaden, 2001

Schneider, W., Ossola-Haring, C., Praxiswissen Management, verlag moderne industrie, München, 2002

Pfeifer, T., Qualitätsmanagement, 3.Auflage, Hanser Verlag, München, 2001

Beyer, G., Zeitmanagement-Arbeitsmethodik, Zeitplanung und Selbststeuerung, Econ Verlag, 1992

Hatzelmann, E., Held, Martin, Zeitkompetenz: Die Zeit für sich gewinnen, Beltz Verlag, 2005

Seiwert, L., Das neue 1X1 des Zeitmanagements, Gräfe und Unzer Verlag, 2004

Stender-Monhemius, K., Schlüsselqualifikationen- Zielplanung, Zeitmanagement, Kommunikation, Kreativität, Beck Verlag im dtv, 2006

Wieke, T., Erfolgreiches Zeitmanagement- Wie sie ihren Berufsalltag effektiv planen und Zeitfallen vermeiden, 1. Auflage, Eichborn Verlag, 2004

Blumenschein, A., Ehlers I. U., Ideen-Management, Wege zur strukturierten Kreativität, Gerling Akademie Verlag, 2002

Bullinger, H.J., Hermann, S. (Hrsg.), Wettbewerbsfaktor Kreativität-Strategien, Konzepte und Werkzeuge zur Steigerung der Dienstleistungsperformance, Gabler Verlag, 2000

Preiser, S., Buchholz, N., Kreative Ideenfindung und Problemlösetechniken - Ein Seminarkonzept für Trainer, managerseminare Verlags GmbH, 2006

Sary, N.F.J., Die Technik des wissenschaftlichen Arbeitens, UTB Verlag, 2006

Koeder, K.W., Studienmethodik - Selbstmanagement für Studienanfänger, Vahlen Verlag, 2007

Reister, S., Microsoft Project 2007 - Das Handbuch, Microsoft Press Deutschland, 2008

Pfeifer, T., Qualitätsmanagement - Strategien, Methoden, Techniken, 3. Auflage, Hanser Fachbuch, München, 2001

Module A-18 Controlling and treasury

Module coordinator	Prof. Dr. Konrad Schindlbeck
Course number and course name	A4103 Controlling A4104 Treasury
Lecturers	Prof. Dr. Konrad Schindlbeck Prof. Dr. Jürgen Sikorski Joseph Blaschke
Semester	4
Module length	1 semester
Module frequency	Twice a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	6
Workload	Attendance: 60 hours Independent study: 120 hours Total: 180 hours
Course language	German
Type of examination	Course assignment and written exam (60 minutes)

Module objectives

This module is designed to familiarise the students with the treasury and controlling function in a company and to enable them to develop simple concepts and tools for both areas.

After completing the module "Controlling and treasury", the students have achieved the following learning objectives:

- They understand controlling as an essential management function in a company
- They know what is crucial for controlling success, i. e. on which factors and criteria "good" controlling depends
- They are able to set up key operational instruments, such as a ratio analysis or a profit and loss statement, individually tailored to a respective company
- They have acquired basic knowledge in financial planning, cash management and financial risk management
- They understand the importance of treasury functions in the context of operational financial management
- They are able to identify and assess financial risks

- They are able to evaluate the use of different financial products in the context of cash management and financial risk management

Entry requirements/recommended requirements

The contents of the module A-03 "Accounting" and A-06 "Finance and investment" are recommended prerequisites.

Content

A4103 Controlling:

1. Basics of controlling
2. Significance of controlling
3. Controlling from a functional view
4. Implementation of controlling
5. Operational controlling
 - Operational planning
 - Ratio analysis
 - Reporting
6. Strategic controlling
 - Strategic planning and controlling
 - Strategic controlling tools
7. Project controlling

A1404 Treasury:

1. Introduction to the financial information management (creditor relations, investor relations)
2. Using and evaluating payment instruments
3. Financial planning
4. Cash management
5. Financial risk management (in particular determination of interest rate and currency risks)
6. Cash management models
7. Importance of the treasury function
8. Evaluation of financial products

Methods

Developing the contents by means of presentations and real-life examples as well as case studies; seminar, discussions and teamwork

References

A4103 Controlling:

Weber, J., Einführung in das Controlling, 11. Auflage, Vahlen Verlag, München, 2006

Preissler, P., Controlling, 13. Auflage, Oldenbourg Verlag, München, 2007

A4104 Treasury:

Olfert, K., Reichel, C, Finanzierung, 14. Auflage, Kiehl Verlag, Abschnitte A, B und C (- S. 177), 2008

Prätsch, J., Schikorra, U., Ludwig, E., Finanzmanagement, Springer Verlag, Abschnitt 5 (S. 213 - 231), 2007

Module: Process and project management

Module coordinator	Prof. Dr. Christian Zich
Course number and course name	A4106 Project management A4105 Process management and modern forms of organisation
Lecturers	Prof. Dr. Michael Ponader Prof. Dr. Christian Zich
Semester	4
Module length	1 semester
Module frequency	Twice a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	6
Workload	Attendance: 60 hours Independent study: 120 hours Total: 180 hours
Course language	German
Type of examination	Written module exam (90 minutes)

Module objectives

The students acquire knowledge in planning, monitoring and controlling projects/processes, and in the management and organisation of the necessary structures and procedures.

The students apply the acquired knowledge in solving issues from exercises and case studies.

By applying the acquired knowledge, the students will be able to develop individual steps and decisions based on practice-related examples. They are able to define individual processes and identify potentials for improvement.

Entry requirements/recommended requirements

Successful completion of the module "Managing social systems"

Content

A4105 Process management and modern forms of organisation:

1. International aspects of the structures of organisations with particular emphasis on workflow and process organisation
2. Autopoiesis and mechanisms of self-organisation as essential management elements in process organisation
3. Process organisation – Structure, philosophy, fundamental differences to classical forms of structural and procedural organisation
4. Definitions, management and controlling of process organisations
5. Methods and approaches to improve business processes

A4106 Project management:

1. Basics - Identifying the characteristics of projects in comparison to line functions in a company, and the requirements of a project manager and a project manager's tasks
2. Project organisation – Presentation and discussion of different forms of organisation of a project team, possible distributions of tasks and competencies among project manager and line managers, composition, tasks and competencies of other bodies in a project organisation
3. Project planning and controlling – Different types of project plans and their dependencies, approach to project planning, risk management in projects, dimensions of project management and controlling with associated tools, procedures, and methods
4. Project phases – Detailed presentation of selected project phases, knowing the tasks in these phases
5. Techniques – Presentation and practice of the desired soft skills of a project manager (conflict management, moderation, presentation ...)

Methods

Lectures, exercises/case studies for individual and group work, presentations

References

Harris, P.E.: Planning and Control. Using Microsoft Office Project 2007 & PMBOK Guide Third Edition. Victoria, Australia: Eastwood Harris, 2007

Kern, R. & Nagengast, J.: Projektmanagement 2008. Fakten und Trends zum Projektmanagement im deutschen Mittelstand 2008. Freiburg: Haufe Akademie, 2008

Kerzner, H.: Projektmanagement Fallstudien. Bonn: mitp-Verlag, 2004

Kuster, J. et al.: Handbuch Projektmanagement, Berlin, Springer Verlag, 2008 (2)

Lewis, R., When Cultures Collide, Nicholas Brealey Publishing Ltd, 3rd Ed., 2005

Milosevic, D.Z., Project Management ToolBox - Tools and Techniques for the Practicing Project Manager, Wiley, Hoboken, NJ 2003

Project Management Institute (Hrsg.), A guide to the project management body of knowledge. PMBOK(R) Guide, Project Management Institute, Newtown Square, Pa 2004

Rost, J.: The Insider's Guide to Outsourcing Risks and Rewards. Boca Raton: Auerbach, 2006

Schmelzer, Hermann J., Sesselmann, Wolfgang, Geschäftsprozessmanagement in der Praxis, Hanser Wirtschaft; 6. Auflage, 2008

Thomas, A., Kamhuber, S., Schroll-Machl, S., Handbuch interkulturelle Kommunikation und Kooperation, Band 1 und 2, Vandenhoeck & Ruprecht Verlag, Göttingen, 2003

Verzuh, E., The Fast Forward MBA in Project Management, Wiley, Hoboken, NJ 2008 (3)

Module A-20 Business language III

Module coordinator	Maria Schönauer
Course number and course name	A4107 Business language III
Semester	4
Module length	1 semester
Module frequency	Twice a year
Type of course	Compulsory
Level	Undergraduate
SWS	2
ECTS	2
Workload	Attendance: 30 hours Independent study: 30 hours Total: 60 hours
Course language	Depending on language
Type of examination	Written exam (60 minutes)

Module objectives

Students who take English for their "Business language III"-module, have not yet achieved level C1 of the Common European Framework of Reference for Languages (CEFR). The module's objective is to enable them to understand a broad range of longer and more challenging (listening) texts from economic contexts. The students will also be encouraged to communicate spontaneously and fluently as well as to produce texts in which they use English in a structured way to describe complex issues.

Students who start now with a new business language will learn how to use this language in situations of everyday life as well as in standard situations of academic and professional contexts. They will be provided with basic knowledge about the regional and cultural characteristics of the respective countries and with strategies to foster independent studying.

Students who continue a business language they started in the previous semester, will continue to develop their skills in handling situations from everyday life as well as from professional and academic life. They will learn how to express facts and situations in past and future, as well as to use other grammatical elements and describe simple facts in writing in an increasingly coherent way. Knowledge of the target cultures and independent learning techniques will be strengthened and deepened.

Entry requirements/recommended requirements

For advanced language courses, the students need to have the required language skills (for example through successful completion of a lower level).

The chosen business language III does not necessarily have to be the same as business language II. A different language can be chosen as well.

Content

Language courses offered:

- **Chinese:** A1/Part 1-3
- **German** (as a foreign language): A1/Part 1-3, A2/Part 1-3; B1, B2, C1
- **English:** C1
- **French:** A1/Part 1-3, A2/Part 1-3 or B1
- **Italian:** A1/Part 1-3, A2/Part 1-3
- **Portuguese:** A1/Part 1-3
- **Russian:** A1/Part 1-3
- **Spanish:** A1/Part 1-3, A2/Part 1-3, B1
- **Czech:** A1/Part 1-3

The courses offered depend largely on the demand, especially for less-common languages, and may vary greatly from year to year.

Please see the respective course descriptions for specific information on contents.

Methods

Seminar, exercises

Notes

The courses offered by the Language Center are offered across all faculties and can be taken by all students.

References

Please see the respective course descriptions for literature references.

Module A-21 Study focus supplementing elective

Module coordinator	Prof. Dr. Konrad Schindlbeck
Course number and course name	A4128 Controlling practice A4126 Financial services and financial planning A4120 Key qualifications in management A4121 Marketing practice A4127 Supply chain management A4124 Profit taxes and turnover tax in depth
Lecturers	Prof. Dr. Ralf Alefs Prof. Dr. Jürgen Leinz Prof. Dr. Falk Pössnecker Prof. Dr. Konrad Schindlbeck Prof. Dr. Jürgen Sikorski Prof. Dr. Rainer Waldmann
Semester	3, 4
Module length	2 semesters
Module frequency	Twice a year
Type of courses	Elective, compulsory
Level	Undergraduate
SWS	8
ECTS	10
Workload	Attendance: 120 hours Independent study: 180 hours Total: 300 hours
Course language	German
Type of examination	To be determined in the study plan (Course assessment and/or course assignment and/or written exam)

Module objectives

After completing the courses, the students will have achieved the following learning objectives:

- Insight into topics and methodologies of current specialist fields
- Ability to assess and evaluate interdisciplinary issues and applications
- Acquisition of interdisciplinary skills
- Acquisition of key qualifications

Content

Please see the course descriptions for the contents covered in the respective courses.

Methods

Seminar, lecture with exercises, group work

Notes

Guest lectures are planned

Students have to take 2 courses from this module, which are, in terms of content, related to a study focus of their choice.

References

Please see the course descriptions for the literature references of the respective courses.

A4128 Controlling practice

Objectives

1. Project controlling (2 SWS)

Project controlling means project management. This refers to all processes necessary for planning and controlling a project. Project controlling is an integral part of project management. Project controlling implies to ensure achieving the project objective by means of target performance comparison, determination of the deviations, evaluating the consequences and proposing corrective measures, participation in the planning of measures and controlling their implementation. Whereas project management is also about selecting and managing employees, time tracking and human resources planning, project controlling is focussed on checking and monitoring that the project objectives and costs will be met. The core objective of project controlling is to meet the project-specific performance, cost and time targets. Project metrics are a very useful tool for achieving this.

The first part of this study focus supplementing elective is about making the students familiar with the basic principles of project controlling. Being familiar with the theoretical foundations, the students will gain their own practice-oriented experience in project controlling in a very successful automotive company. As the project business has increased considerably in the automotive industry in the last few years, these companies have also set the standard in project control. The students will thus benefit from this development.

The students will learn about the basics of project controlling. The objective is for the students to master the steps (processes) of project work so that they can assume responsibility in project management as soon as possible. Another objective is to qualify the students to work in interdisciplinary teams. In order to complete projects successfully, it is important to understand how technicians and engineers think.

2. Practice project (2 SWS)

The second part of the study focus supplementing elective is about a practical project. The students will deal as "controlling consultants" with the practical problems of a small company. The objective is to structure and analyse selected problems of a small company in regards to controlling as well as to find solutions. It may be useful to divide the students into several groups and have each group work on one issue. The companies and issues will differ from semester to semester.

The students are to become familiar with the approaches for controlling analysis and improvement in a small company. They will be made familiar with the role of a controller working on optimising their company's management. They will, however, also learn about external controlling approaches. Furthermore, the students will be qualified to experience and to optimise controlling in the context of the various business interfaces.

Content

1. Project controlling

I. Fundamentals

- Definitions, terminology and relevance
- Options for integration into organisational structures and workflows
- Distinction according to time horizon
- Project controlling and business accounting
- Project cost planning
- Case studies

II. Strategic project controlling

- Fundamentals
- Shareholder Value (SHV) as a target criterion in strategic project controlling
- Methods of project evaluation
- Acquisitions type analysis
- Case studies

III. Operational project controlling

- Organising projects
- Structuring projects using project plans
- Target management
- Target cost management
- Case studies

2. Practice project

The contents depend on the respective project.

Type of test

Written exam (90 minutes)

A4126 Financial services and financial planning

Objectives

A private household is, depending on personal phase of life, usually faced with the following financial issues:

- How can I protect myself and my family against risks such as sickness, loss of income, accident or death?
- Which financial products are suitable for asset generation and yield returns on investment with an acceptable level of risk?
- How can I protect my standard of living in old age?
- How do I finance the essential investment decisions in my life, such as home ownership, car purchases, and education and training expenses?

Private households are thus, in some ways, small businesses, facing similar financial issues as companies. In order to meet their financial requirements, they have to choose from a range of abstract and complex financial products offered by different suppliers. Wrong decisions often result in financial losses.

After completing the module "Financial services and financial planning", the students have achieved the following learning objectives:

- They know the most important financial products for private households and are able to assess these products in terms of different financial needs as well as considering return of investment and risks.
- They are able to plan their own financial and asset planning in a qualified way and are a competent partner for bank, insurance or financial advisers.
- They know philosophy and approaches of financial planning and/or the private asset planning; based on these skills, they prepare and conduct straightforward personal consultations.
- They are able to make competent selection decisions regarding financial products in fields like banking, insurance, securities, etc.

The students will acquire this know-how in particular by preparing a presentation for a financial product and by performing or simulating a consultation.

Content

- Financial services and financial services providers at a glance; the idea of one-stop banking (Allfinanz)
- Fundamentals of financial planning and private asset planning: "Business administration of private households"
- The process of financial planning: financial needs in different phases of life, financial analysis and identification of gaps in coverage
- Approaches to financial services consultations
- Selected legislation, including investors and consumer protection (consultancy liability), obligation to inform and advise, requirements for insurance agents
- Financial products in depth (by means of presentations and consultations): Direct investments in shares and bonds, funds (equity funds, annuity funds, mixed funds), certificates, open-ended and closed-end real estate funds, statutory social security and gaps in coverage, life insurance (annuity insurance, endowment life insurance, "Riester" pension

plan), occupational disablement insurance, accident insurance, company pension plan (esp. direct insurance, pension fund), building loan agreements and loans under savings contracts, construction financing (conclusion of credit agreements, land charges, etc.), private liability insurance and legal expenses insurance, homeowners and household insurance, private health insurance and supplementary health insurances, payment products (transfer account, debit card, credit card, overdraft facility, account models), automotive financing: loan or leasing

Entry requirements/recommended requirements

Successful completion of the module A-06 "Finance and investment" is recommended

Types of tests

Oral exam

Methods

Developing the contents by means of presentations (including presentations by students) and practice examples;

seminar, discussions, simulations of consultations

Notes

Preparatory lecture for the study focus "Banking and financial management", but no prerequisite

References

Bannert, Herrling, Lüpertz, Schmidt, Zahner, Finanzmanagement und Allfinanzangebot, Verlag Europa-Lehrmittel, Haan-Gruiten 2009

Bitz, Michael, Stark, Gunnar, Finanzdienstleistungen, 8. Auflage, Oldenbourg Verlag, München 2008

Bückhoff, Michael, Stracke, Guido, Der Finanzplaner: Handbuch der privaten Finanzplanung und individuellen Finanzberatung, 2. Auflage, Verlag Recht und Wirtschaft, Heidelberg 2004

Geyer, Günther, Das Beratungs- und Verkaufsgespräch in Banken: mehr Erfolg durch aktiven Verkauf, 8. Auflage, Gabler Verlag, Wiesbaden 2009

Tolkmitt, Volker, Neue Bankbetriebslehre: Basiswissen zu Finanzprodukten und Finanzdienstleistungen, 2. Auflage, Gaber Verlag, Wiesbaden 2007

A4120 Key qualifications in management

Objectives

The objective of the module "Key qualifications" is to support the students in developing management and social skills.

By the end of this module, the students will have achieved the following learning objectives in particular:

- They have experienced forms of social and group dynamic processes. The students are able to analyse experiences from the course in the context of psychological group models.
- They know and understand fundamental communication models. They have tested the application of these models, and are able to transfer them to relevant professional situations.
- The students have practiced conversational and consulting skills. They can use these skills in conversations of individuals and groups in a way that is appropriate for the given situation.
- The students are familiar with basic moderation strategies and techniques. They are able to moderate groups in professional contexts.
- A coaching exercise has provided the students with an overview of their skills and resources. They know strategies for presenting their own profile in an authentic and effective way.
- The students have the ability to reflect on social and communicative processes. They review and analyse the effects of their own behaviour in feedback and reflection sessions.
- The students can apply the most important therapeutic conversation techniques and are familiar with the underlying concepts.
- The students know performance management methods and can apply essential principles of performance evaluation.
- The students are familiar with the concept of competence, forms of competence development and are able to observe and identify competencies in others and themselves.
- They are able to apply basic interview techniques, and are familiar with demand analysis methods and current concepts of personality.
- The students know important socio-psychological principles of organisational learning and are able to apply methods of organisational development.

Types of tests

Course assignment that constitutes the final score

Methods

The module "Key qualifications" provides a framework for self-organised learning. The lecturers mainly take the roles of facilitators and providers of learning arrangements. This results in a student-centred learning approach with a high proportion of exercises, problem solving tasks, role-play, feedback rounds, group work and guided independent study by which students acquire knowledge of underlying theories.

Notes

Places in this course are allocated according to a selection procedure because only 25 places can be offered in "Key qualifications".

Interested students may write a letter of motivation (1 page), stating the reasons why they want to participate as well as previous experience in similar areas, if applicable.

A4121 Marketing practice

Content

"Advertise or die!"

Successfully develop, evaluate and present communication campaigns.

Henry Ford is right! Today more than ever. Especially in today's internet age characterised by simultaneous communication levels, every manager needs to know:

- how good marketing is done
- how to identify good marketing
- and why creativity has nothing to do with one's individual taste

After all, it is about money. Money that needs to be invested first. Thus, you are well advised to train your own understanding of successful marketing and, thus, for marketing that, at the end of the day, sells. Because that is exactly its purpose.

And this is precisely what this **marketing practice workshop** is about. It lays the foundations for appropriate marketing planning, control and optimisation.

At the end of the workshop, participants will know:

- Why communication in marketing must be simple
- Why the brand is the most important asset
- Why the right target group is decisive
- How to foster and evaluate ideas
- How to translate the best idea into a campaign
- What constitutes a successful marketing campaign
- And how to sell it in the end as well

Not by observation, but by doing. In small start-up agencies depicting real-life circumstances and anticipating the real-deal. Pronounced curiosity and a great deal of stamina are essential requirements for participation. Apart from that, no further basic knowledge is required. Selected creation exercises and an abundance of practical and proven advice based on 25 years in marketing complete the programme.

Notes

The last event is a P-DAY. If you want to know what that is, please sign up for the course.

Places for this course are allocated according to a selection procedure because only 25 places can be offered in "Marketing practice".

Interested students may write a letter of motivation (1 page), stating the reasons why they want to participate as well as previous experience in similar areas, if applicable.

A4127 Supply chain management

Objectives

In the early 1990s, "supply chain management", has increasingly developed into a buzzword and dazzling concept. The significance of an efficient supply chain management for ensuring a company's success will continue to increase, especially considering the ever continuing globalisation. On the one hand, supply chain management provides an opportunity for competitive advantages in global markets while competition increases. On the other hand, increasing cost pressure calls for increases in efficiency within the complex, global value chains, because logistics costs make up to 25% of the total costs of a product.

Building on the knowledge acquired in the module "Materials and production management", students are made familiar with selected optimisation approaches for supply chains, and acquire knowledge in planning, controlling and monitoring complex value chains.

In cooperation with renowned companies, this knowledge will be deepened by means of selected practice examples. The examples focus on the characteristics of both the company and the relevant industry and cover different aspects of supply chain management in greater detail.

Finally, the students will apply their acquired knowledge in a computer-based simulation game and solve practice-related decision problems.

Content

(A) Principles of supply chain management

(B) Selected optimisation approaches of SCM

(C) SCM in the automotive industry

1. Industry-specific optimisation approaches

2. Field course "Audi AG" or "BMW AG"

3. Field course "Just-in-time and scheduling in contract logistics" at Kühne & Nagel AG

(D) SCM in the pharmaceutical industry (Guest lecture by Dr. Markus Contzen, Lück Contzen Management & Consulting)

(E) SCM in the food industry

1. Industry-specific optimisation approaches

2. Field course: "Production and distribution logistics in the food industry"

Types of tests

Written exam (90 minutes)

Notes

Lectures and excursions and/or field courses, computer-based simulation game (blocked)

As a cross-divisional function, logistics contributes indispensably to intra-company and cross-company (supply chain management) integration. As a result, it provides interfaces to important operational functions such as marketing and sales, but also controlling or finance and accounting.

Study focus "Purchasing and logistics"

References

Kummer, S., Grün, O. u. W. Jammerneegg: Grundzüge der Beschaffung, Produktion und Logistik, 2. aktuelle Auflage, München 2009

Schulte, C.: Logistik - Wege zur Optimierung der Supply Chain, 5. überarbeitete und erweiterte Auflage, München 2009

A4124 Profit taxes and turnover tax in depth

Objectives

This module is an addition to module A-14 and covers additional types of taxes such as corporate tax, business tax and turnover tax.

The module's objective is to provide the students with the fundamentals of corporate tax and business tax; the latter especially in the context of its impacts on joint partnerships and corporations.

The students will be enabled to evaluate the choice of legal form (joint partnership vs corporation) in terms of comprehensive tax aspect.

The turnover tax is very important in daily business life, as it requires checking taxability, tax liability and applicable tax rate with every turnover generated. The lecture on turnover tax provides a thorough introduction to the system of German turnover taxation. The students will be provided with evaluation methods to assess the taxability and tax liability of turnovers and of input tax deductions. They will learn to evaluate simple business life situations based on turnover tax legislation and guidelines. After each learning content covered, the tax regulations will be explained and illustrated by various examples.

Furthermore, this course will also cover an additional aspect: Changes in financial accounting and balance sheet analysis. This part has been added because usually some changes have been implemented since the students' first-semester lecture on balancing; thus, the students are to be made familiar with these changes.

In addition, these changes will be discussed in the context of balance sheet analysis tools to illustrate their impact on financial and profit situation.

Types of tests

Written exam (90 minutes)

Methods

Seminar and exercises

Notes

Study focus "Tax and accounting"

Module A-22 International economic policy

Module coordinator	Prof. Dr. Rüdiger Akhotmee
Course number and course name	A6101 Development and foreign trade policy A6103 International economic policy with selected examples
Lecturers	Prof. Dr. Rüdiger Akhotmee Prof. Dr. Hans Paul Bisani
Semester	6
Module length	1 semester
Module frequency	Twice a year
Type of course	Compulsory
Level	Undergraduate
SWS	4.0
ECTS	4.0
Workload	Attendance: 90 hours Independent study: 120 hours Total: 210 hours
Course language	German
Type of examination	Course assignment, written module examination (90 minutes)

Module objectives

The students gain basic knowledge about the functioning of the global economy and will be able to analyse and evaluate developments and decisions in economy and economic policy independently.

Course A6101: Development and foreign trade policy

- The students have factual knowledge regarding global economic relationships (inter- and intracontinental prosperity inequalities, different living, working and production conditions, cultural characteristics).
- They identify the causes of global economic imbalances and develop an understanding of the interdependencies of international actions.
- They acquire the ability to not only identify issues such as conflicts of interest, but also to analyse them and to discuss possible solutions.

Course A6103: International economic policy with selected examples

- The students are given an overview of the institutions, objectives and means of international economic policy and gain insights into opportunities and limitations of (global) economic policy strategies when faced with changing global challenges.
- They realise the complexity of global economic interrelations and develop an understanding of international interdependencies.

- They acquire the ability to not only identify issues such as conflicts of interest, but also to analyse them and to discuss possible solutions.

Course A6102: National accounts, inflation and monetary policy

- The students acquire basic knowledge in economic accounting, price level instabilities (inflation, deflation) and in currency and monetary policy.
- They understand the operational implementation of the Eurosystem's monetary policy and its consequences for the economic agents and the economy as a whole.
- They will learn to indicate possible courses of action in order to be able to react to threats to price level stability or potential monetary policy interference in a manner suitable for the situation.

Entry requirements/recommended requirements

Successful completion of the module A-08 "Economics"

Content

Course A6101: Development policy and foreign trade policy (Prof. Akhotmee)

- * Fundamentals of foreign trade policy theory
- * External balance vs "Beggars my neighbour"-policy
- * Problems of developing countries
- * Development dynamics of selected emerging economies like China and India
- * The economic importance of Asia

Course A6103: International economic policy with selected examples (Prof. Akhotmee)

- * How international commodity and financial markets work
- * Free trade vs protectionism
- * International monetary system - past and present: Fixed vs flexible exchange rates, convertibility
- * Dependencies of national economies on international developments
- * International institutions like WTO, IMF and World Bank
- * Influence and importance of global players
- * Internal market of the EU and non-European economic areas
- * Intercultural aspects of world trade

Course A6102: National accounts, inflation and monetary policy (Prof. Bisani)

- * National accounts as information base for economic policy (data sources and their accuracy, situational and development awareness, assessing production factors, balance of payments and international investment position)
- * Issues of public debt, income and wealth distribution and hidden economy
- * International monetary system, foreign economics and monetary

relationships, overview of international monetary organisations (IMF and World Bank)

- * Participating countries of the European Economic Union (European integration)
- * The Eurosystem as an institution (objectives and independence, structure and decision-making structure)
- * Insight into the economic significance of the monetary and lending system, including the relationship between the monetary system and the real economy (including risk of financial crises and their consequences for the real economy)
- * Knowledge of monetary, credit, and currency policy instruments
- * International comparison of national monetary policy institutions (esp. difference between US-FED and Eurosystem)

Methods

Developing the contents by means of presentations and real-life examples as well as case studies; seminar, discussions and teamwork

Notes

The vhb-courses "Internationale Wirtschaftspolitik" (International economic policy) and "Zukunftsmärkte Asiens" (Future markets in Asia) are offered additionally.

References

Prof. Dr. Akhotmee:

- VHB - (Virtuelle Hochschule Bayern); Courses "Internationale Wirtschaftspolitik" (International economic policy) und "Die Zukunftsmärkte Asiens" (Future markets in Asia) and the references provided there.
- Bundeszentrale für politische Bildung (Hrsg.), div. Werke

Prof. Dr. Bisani:

- Görgens, E., Ruckriegel, K., Seitz, F., Europäische Geldpolitik, 5. Auflage, Lucius & Lucius Verlag, Stuttgart 2008
- Chapter I und II
 - and additional parts of chapters as stated at course start

Module A-23 Entrepreneurial competence

Module coordinator	Prof. Dr. Rüdiger Akhotmee
Course number and course name	A6105 Labour law and reorganisation law A6104 Management business plan seminar
Lecturers	Prof. Dr. Josef Scherer Udo Heller Dr. Alois Bauer
Semester	6
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	6
Workload	Attendance: 60 hours Independent study: 120 hours Total: 180 hours
Course language	German
Type of examination	Course assignment (Management business plan seminar) Written exam (90 minutes) (Labour law and reorganisation law)

Module objectives

The module is to enable the students to think entrepreneurially and to develop alternative courses of action. This module has two main objectives:

- Developing and presenting a business plan independently, and
- Obtaining basic insights into labour and reorganisation law in order to be able to assess the legal scopes of future professional situations.

A6104 Management business plan seminar

The objective of the seminar is to enable the students to evaluate a business idea and its chances of realisation and to successfully start a business, as the case may be. The business plans are developed and presented in small groups.

A6105 Labour law and reorganisation law

The students acquire basic knowledge in labour law, crisis management and reorganisation law. They will be able to resolve practical issues from these areas by implementing operational organisational solutions; for standard issues, they will even be able to formulate process instructions. At the end of the module, students are expected to be able to explain the contents of the module clearly in their own words.

Content

A6104 Management business plan seminar

- Reasons for developing a business plan (BP)
- Definition of BP
- Items, structure, outline, scope of a BP
- Short self-presentation and presentation of the business idea (= Elevator Pitch)
- Places to go for business start-ups offering information on developing a business plan and support for the business start
- Steps from the business idea to the business start
- Reasons for success or failure of businesses
- Presentation of various BP, especially very positive and very negative examples
- Responding to the students' expectations
- Instructions for presentations (considerations regarding audience, structure, facial expressions, gestures, standing position, body language, use of media, etc.)
- Instructions on providing constructive feedback
- Short presentations on various topics in order to improve line of reasoning
- Answering specific questions (in person and by e-mail)

Note:

The lecturer deliberately refrains from going through each item in the BP in detail and from demanding the same lineout for all BP. The students are to develop an individual lineout that is right for their very own business idea. The students will be provided with an abundance of templates, examples, and internet addresses in the form of a detailed bibliography (see separate information sheet).

A6105 Labour law and reorganisation law

1. Labour law: Human Resources Risk and Compliance Management (HuReRiCo)

1.1 Requirements in human resources management and quality management
DIN ISO 9001 (2008)

1.2 People skills

1.3 Risk management in the field of HR (DIN ISO 31 000 (2008) and ONR
49 000 (2008))

1.4 Labour law compliance management

2. Reorganisation law: Crisis management

2.1 Within an organisation

2.2 With regard to contractual partners (customers, suppliers)

Methods

Seminar, exercises

References

A6104 Management business plan seminar

Detailed information for business start-ups, to be developed independently. Tips and useful links are provided in a separate information sheet.

Additional literature:

Herzberg, U., Mein Business-Plan ? strategisch planen ? Erfolge präsentieren, 4. Auflage, Haufe, Freiburg 2007

Nagl, A., Der Businessplan ? Geschäftspläne professionell erstellen, 3. Auflage, Gabler, Wiesbaden 2006

Stutely, R., Der Professionelle Businessplan ? ein Praxisleitfaden für Manager und Unternehmensgründer, Financial Times Prentice Hall, München 2006

Schoeffling, H., So erstellen Sie einen Businessplan ? Handbuch für Existenzgründer, 1. Auflage, intern(a)ktuell, Bonn 2005

Klandt, H., Gründungsmanagement: Der integrierte Unternehmensplan, 2. Auflage, Oldenburg Verlag, München 2005

A6105 Labour law and reorganisation law

Labour law:

Marschollek, G., Skript Arbeitsrecht, Alpmann und Schmidt Verlag; 17. überarbeitete Auflage, Münster 2009

Reorganisation law:

Buth/Hermann, Restrukturierung, Sanierung, Insolvenz, 3. Auflage, Beck Verlag, München 2009

Course assignment that constitutes the final score

Module A-24 Information and knowledge Management

Module coordinator	Prof. Dr. Dr. Heribert Popp
Course number and course name	A6106 Information and knowledge management
Semester	6
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	5
Workload	Attendance: 60 hours Independent study: 90 hours Total: 120 hours
Course language	German
Type of examination	Written exam (90 minutes)

Module objectives

The students master the basic theories, models, concepts and methods of information and knowledge management and are able to apply these to practical issues.

They master the operational information retrieval in online databases, the internet, and SAP reporting systems.

They are able to delimitate pure reporting systems from expert systems and EIS and are familiar with the architecture of a data warehouse.

They are familiar with the process of introducing a knowledge management system.

They gain knowledge in the application of information and knowledge management in e-commerce systems, electronic advisory systems, e-marketing systems, e-CRM-systems and e-procurement systems.

Entry requirements/recommended requirements

Knowledge gained in the basic modules "Business administration" and "Business informatics" is required. The entire lecture is available as a multimedia learning programme, which is to be used for preparing for each lecture.

Content

1. Strategic tasks of information management
2. Managing information
 - 2.0 The process of information provision
 - 2.1 Online databases and "information brokers"
 - 2.2 Information management using the internet - Search engines
 - 2.3 Internal reporting system
 - 2.4 Business intelligence
3. Acquiring IT resources by (offshore) outsourcing
4. Risk management in IT
(stages of IT risk management, risk analysis, protection and defence mechanisms, disaster management)
5. Sub-processes of knowledge management
6. Methodical support of knowledge management
 - 6.1 Methods for promoting knowledge exchange and knowledge exploitation
 - 6.2 Methods for the representation of knowledge
 - 6.3 Planning methods
 - 6.4 Organisational methods
7. Software tools for knowledge management
8. Applications of information management
 - 8.1 e-commerce systems
 - 8.2 Electronic advisory systems
 - 8.3 e-marketing systems
 - 8.4 e-CRM-systems
 - 8.5 e-procurement systems

Methods

Seminar, e-learning, group work, computer exercises

Notes

The course will be conducted 50 % online, with video podcasts by specialists from universities and/or companies.

References

Lehner, F., Wissensmanagement, Hanser Verlag, München 2006

Heinrich L., J., Informationsmanagement: Planung, Überwachung und Steuerung der Informationsinfrastruktur. 7. Auflage, Oldenbourg Verlag, 680 S., München 2002

Bellinger, A., Krieger D., Wissensmanagement für KMU, vdf Hochschulverlag AG, Zürich 2007

Probst, G., Raub, S., Romhardt, K., Wissen managen - Wie Unternehmen ihre wertvollste Ressource optimal nutzen, Wiesbaden 1997

Endres, A., Sind Outsourcing und Offshoring die neuen Heilmittel bei Informatik-Problemen?, Informatik_Spektrum 13. Dezember 2004, S. 546-550

Meyer, T., Stobbe, A., Offshoring- Welche Standorte wählen deutsche Unternehmen?, WIRTSCHAFTSINFORMATIK 49, Sonderheft 2007, S. S81-S89.

Module A-25 Internship semester

Module coordinator	Prof. Dr. Konrad Schindlbeck
Course number and course name	A5101 Internship (18 weeks) A5103 PLV-week summer semester A5102 PLV-week winter semester
Lecturers	Herbert Lichtinger Prof. Dr. Henning Schulze
Semester	5
Module length	1 semester
Module frequency	Twice a year
Type of course Lehrveranstaltung)	Accompanying course (PLV, praxisbegleitende
Level	Undergraduate
SWS	4.0
ECTS	6.0
Workload	Attendance: 60 hours Independent study: 840 hours Total: 900 hours
Course language	German
Type of examination and/or oral assignment	PLV: written exam and/or course assignment

Module objectives

The general objective of the module is for the students to apply their acquired knowledge to practice and, at the same time, to become familiar with operational processes in a company. Additionally, the students have the opportunity to improve their cooperation and communication skills by giving presentations and working in groups during the internship and in the PLV-week.

Educational objective of the internship:

- The students are to be provided with an overview of working practices in the commercial departments of a company or office in an administration organisation.
- They will obtain an insight into the complexity of business operations.
- The students are to be guided towards a position in business management by independently contributing to specific tasks.
- They will become familiar with tools for solving business problems and thus improve their problem-solving skills.

Educational objective of the accompanying course (PLV):

- Consolidation of the knowledge acquired in the internship regarding modern working practices in commercial departments of a company or administrative organisations by linking theory and practice.
- Reflection on practical experience.

Entry requirements/recommended requirements

The prerequisite for starting the internship semester is a minimum of 70 ECTS-credits earned (cf. § 5 of the study and examination regulations for the Bachelor's programme in Business Administration)

Content

Educational contents of the internship:

The students are encouraged to contribute to tasks and independently work on sub-tasks (if possible from their own study focus area) which are appropriate for their level of training and which are related to future tasks and issues of a business management graduate.

The minimum time spent in the organisation offering the internship must be at least 18 full weeks. Together with the two weeks of PLV-block-seminars, the total required minimum duration is 20 weeks (cf. §2 section 2 RaPo). In some cases, the internship duration may be shortened (e.g. if the student has already completed vocational training).

The internship may also be completed abroad.

Accompanying courses (PLV):

During the internship semester, the university offers accompanying courses in the form of block seminars/lectures. The PLV-weeks are offered at the end of the winter semester and at the end of the summer semester (dates will be early published on the internet). Each PLV-week is completed by an exam.

Methods

Seminar

Notes

Upon successful completion, the internship is evaluated as a pass. The organisation offering the internship will confirm the successful completion by providing the student with an internship certificate. The student must submit a written internship report which will be evaluated by the internship coordinator (pass/fail).

References

Please see the respective descriptions of the current PLVs according to the study plan

Module A-26 Bachelor thesis

Module coordinator	Prof. Dr. Konrad Schindlbeck
Semester	7
Module frequency	
Type of course	Compulsory
Level	Undergraduate
SWS	-
ECTS	12
Workload	Attendance: 0 hours Independent study: 360 hours Total: 360 hours
Course language	German or English
Type of examination	Written final exam

Module objectives

With the Bachelor thesis, the students are to demonstrate their ability to apply the knowledge and skills acquired in their studies independently to complex issues in an appropriate written form. They thus prove that they have completed their B.A. degree successfully and have acquired the ability to conduct independent scientific work.

Entry requirements/recommended requirements

According to § 9 of the study and examination regulations, a minimum of 150 ECTS-credits is required to enrol for the Bachelor thesis.

Content

The Bachelor thesis is a written assignment. It is assigned by an authorised person from the faculty of Business Administration (professor, lecturer) and will be supervised and evaluated by this person as well. The students can propose topics. The thesis is normally to be completed within 3 months.

References

The work has to contain a complete index of all literature and references used, information received and of other sources.

Regarding the formal requirements, please refer to:

Theisen M. R., Wissenschaftliches Arbeiten, 14. Auflage, Vahlen Verlag, München 2009

Lück W., Technik des wissenschaftlichen Arbeitens, 10. Auflage, Oldenbourg Verlag, München 2009

Module A27 Internal relationship management - Human resources, staff and organisational development

Module coordinator	Prof. Dr. Thomas Bartscher
Study focus	Service management
Course number and course name	A6107 Team development A7102 Transactional analysis A7103 Theory of internal relationship management
Lecturers	Prof. Dr. Thomas Bartscher Prof. Dr. Henning Schulze Prof. Dr. Falk Pössnecker
Semester	6, 7
Module length	2 semesters
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	10
ECTS	14
Workload	Attendance: 150 hours Independent study: 270 hours Total: 420 hours
Course language	German
Type of examination	Will be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

With "internal relationship management", the company tries to influence attitudes and behaviours of its employees. Especially for companies offering services, their employees are a key resource. Thus, internal relationship management is of great importance for a company's long-term success. This module introduces practice-related, service-specific and cross-sector management concepts, such as performance improvement approach, organisational behaviour, transaction cost theory.

The students acquire knowledge of current and future trends in service organisations, as well as of conceptual and functional core elements of internal relationship management.

The students will also develop their psychosocial skills, for example by means of project work, seminar workshops and case studies integrated in the courses. A prerequisite for this is that the students contribute autonomously, independently, team-oriented and committedly to the course and, thus, actively participate in shaping the module.

The module will not only enable the students to understand and interpret the theoretical courses of action presented; they will also be able to apply and/or transfer these theories and models to less complex issues in practice.

Interactive discussions on various (soft) organisational contents are to promote the students' analytical understanding and train their critical judgement.

In addition, the students will deal with the key question "How can I control my employees' behaviour to meet my customers' expectations?" Employing practical approaches, the students will also learn to understand employees and they will learn how they can influence their employees' behaviour.

A major objective of the module is for the students to be able to experience and understand the contents and interrelations of internal relationship management based on their own experience (group and project work), as well as to apply these in future professional contexts.

In addition to gaining theoretical expertise, the students are also offered the opportunity to develop and improve their methodological and social skills (soft skills) by means of project work, case studies, and simulations; these skills are key qualifications in service occupations.

Procedure-oriented knowledge: The students empirically investigate the practical relevance of the previously developed concepts by means of group work and in cooperation with regional service companies.

Conceptual knowledge: The participants will also learn about the interrelations between business-related behaviour and action concepts.

Entry requirements/recommended requirements

Completed stage studies

Content

1. Introduction
 - 1.1 Internal relationship management
 - 1.2 HRM in services companies
2. The transaction cost theory
 - 2.1 The core elements of transaction cost theory
 - 2.2 Content-related specificity of human capital
 - 2.3 The efficiency criterion in transaction cost theory
 - 2.4 Analysis of employment systems
 - 2.5 Applicability of the modified approach and need for research
3. Performance improvement
 - 3.1 Structure and content
 - 3.2 Application and functionality
 - 3.3 Current empirical status
4. Organisational development
 - 4.1 Perspectives and realities

- 4.2 System-theoretical responsibility
- 4.3 The neo-traditional organisational model
- 4.4 Summary and value of findings
- 5. Team development
 - 5.1 Theoretical principles
 - 5.2 Cultural heterogeneity as a resource
 - 5.3 Resource-based competitive advantages of global teams
 - 5.4 Contextual relativisation and critical assessment
- 6. Behaviour in organisations
 - 6.1 Job satisfaction
 - 6.2 Motivational orientation
 - 6.3 Psychological contract and socialisation
 - 6.4 Commitment
 - 6.5 Extra-role-behaviour
 - 6.6 Trust
 - 6.7 Power
 - 6.8 Group dynamics
 - 6.9 Group identity
 - 6.10 Team development
 - 6.11 Working atmosphere
 - 6.12 Organisational culture
 - 6.13 Personality and work behaviour
 - 6.14 Exchange

Methods

Seminar, exercises

Notes

Guest speakers, excursions

Study focus "Service management"

References

Primary literature:

Huczynski, A., Buchanan, D.: (2006) Organizational Behaviour: An Introductory Text: WITH CW Gradetracker Student Access Card, Verlag: Financial Times Prentice Hall

Martin, A.: (2003) Organizational Behaviour ? Verhalten in Organisationen, Verlag: Kohlhammer Verlag

König, O., Schattenhofer, K.: (2007) Einführung in die Gruppendynamik, Verlag: Carl-Auer-Systeme, 2. aktualis. Auflage

Secondary literature:

Buchanan, D. A. (2004) Organizational behavior, Verlag: Pearson Education, Inc.

Adler, N. J. (2002) International dimensions of organizational behavior, Verlag: South-Western Educational Publishing

Carrell, M. R. (1997) Fundamentals of organizational behavior, Verlag: Pearson Education Inc.

Nelson, D. L. (2005) Understanding organizational behavior, Verlag: South-Western Educational Publishing

Robbins, S. P. (2001) Organisation der Unternehmung, Verlag: Pearson Education Inc.

Robbins, S. P. (2005) organizational behavior, Verlag: Pearson Education, Inc.

Robbins, S. P., Coulter, M. (2005) Management, Verlag: Pearson Education, Inc.

Kreitner, Robert (2002) Organizational behavior, Verlag: McGraw-Hill Companies

Daft, R. L. (2001) Organizational behavior, Verlag: South-Western Educational Publishing

Ivancevich, J. M. (1999) Organizational behavior and management, Verlag: McGraw-Hill Companies

Lawrence, P. R. (2003) Driven, Verlag: Klett-Cotta, ISBN-Nr. 3-60-894239-4

Nerdinger, F. W. (2003) Grundlagen des Verhaltens in Organisationen Verlag: Kohlhammer

Arnold, John with Silvester J., Patterson F., Robertson I., Cooper C., Burnes B. (2005) Work Psychology ? Understanding Human Behaviour in the Workplace, Verlag: Pearson Education Limited

George, Jennifer M. and Jones, Gareth R. (2005) Understanding and Managing Organizational Behavior, Verlag: Pearson Education, Inc.

Dessler, G. (2004) Management ? Principles and Practices for tomorrow's Leaders, Verlag: Pearson Education, Inc.

Rollinson, Derek (2005) Organisational Behaviour and Analysis ? An integrated Approach, Verlag: Pearson Education Limited

Module A-28 External relationship management - Marketing, strategic marketing, service management

Module coordinator	Prof. Dr. Henning Schulze
Study focus	Service management
Course number and course name management	A6108 Introduction to service A7105 Service marketing A7104 Strategic marketing
Lecturers	Prof. Dr. Henning Schulze
Semester	6, 7
Module length	2 semesters
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	10
ECTS	16
Workload	Attendance: 150 hours Independent study: 330 hours Total: 480 hours
Course language	German
Type of examination (Course assignment and/or written exam and/or oral exam and/or assignment)	Will be determined in the study plan

Module objectives

Course A6108 "Introduction to service management"

In this module, the students are enabled to understand and evaluate the value of services for the economy and various economic subsystems. They understand both the empirical evidence for the relevance of services and the developments towards a tertiary sector. They learn to delimitate services from other economic goods, to define them and to perceive them from different perspectives in their creation/production phases. They are aware of the relevance of the "production factor" *time* for the acquisition and consumption of services; they will also learn to assess the great relevance of the factor "personal relationship processes" between service provider and customer. They deal with quality problems, quality explanations and quality management in service provision processes.

Course A7105 "Service marketing"

Based on the findings and knowledge gained in the course "Introduction to service management" the students are provided with an introduction to the development of service marketing and of service marketing research. They consider the great importance of the human factor on the supply and demand side and have an extended knowledge about market-psychological backgrounds in the context of service. They are familiar with relevant aspects of market research in and for the service sector. Serving as a bridge to the module's third course (Strategic marketing), this course deals with the specific objectives set out in a service organisation's marketing planning. The students obtain an overview of selected approaches and are thus able to delimitate various areas of instruments to be applied in service marketing. They are able to design a planning baseline for the marketing strategies of service companies. In the context of a case study, the students develop (in groups) in-depth knowledge of areas of marketing tools and of marketing instruments and about their applications in a selected services industry.

Course A7104 "Strategic marketing"

In this course the students learn the basics of marketing management (strategic marketing). They understand the integration of strategic marketing planning into the strategic corporate planning and learn methods for developing a strategic marketing plan. They are aware of the relevance of distinguishing between strategic business segments and are familiar with approaches to make this distinction. The students learn selected methods for the analysis and further planning of market data and market situations and to evaluate these. They will be made familiar with the "PIMS" programme as THE empirical research project in the area of strategic marketing for displaying and calculating the interdependencies in markets. Finally, the students become familiar with the target level pyramid and discuss the impacts of decisions on the various marketing planning levels and on other functional areas in business management.

At the end of the seminar, the students apply what they have learned in the context of a case study exercise to selected industry examples.

Content

Course "Introduction to service management"

1. Service-related principles
 - 1.1. Development and importance of services in modern economies
 - 1.2. Importance of services in the business management context
 - 1.3. Selected framework conditions for the development of the service sector
2. Concept, definition and systematisation of services
 - 2.1. Services vs service
 - 2.2. Distinguishing services from other economic goods
 - 2.3. Selected approaches for the systematisation of services

3. Time as a parameter in service management
 - 3.1. The concept of time
 - 3.2. Six reference points for time-oriented service management
4. Basics of the service quality discourse
 - 4.1. Concept and dimensions of service quality
 - 4.2. Analysis and measurement methods for recording the quality of services

Course "Services marketing"

1. Basics
 - 1.1. Concept and environment of services marketing
 - 1.2 . Development stages of services management
 - 1.3. Definition of the field
2. Information bases for services marketing
 - 2.1. Selected aspects of consumer behaviour
 - 2.2. Selected aspects of market research for service companies
3. Marketing management for service companies - The marketing strategy
 - 3.1. Marketing strategies in the context of superior and inferior planning levels
 - 3.2. Selected tools for strategic analysis and planning
 - 3.3. Strategic objectives of service companies
 - 3.4. On defining strategies
4. Areas of marketing instruments: Operational services marketing
 - 4.1. The supply or services policy
 - 4.2. Price policy
 - 4.3. Communication policy
 - 4.4. Distribution policy
 - 4.5. Employee-oriented marketing policy - Internal marketing
5. Case study

Course: "Strategic marketing"

1. Introduction
 - 1.1. Definition, definition of field
 - 1.2. Marketing as a dual concept of market-oriented business management
2. Planning of strategic marketing
 - 2.1. Objects of strategic business and marketing planning
 - 2.2. Processes of strategic business planning and of strategic and operational marketing planning
 - 2.3. Stages of strategic marketing planning
3. Information bases of strategic business and marketing planning
 - 3.1. Definition of the relevant market and creation of strategic business segments
 - 3.2. Planning methods in strategic marketing planning
 - 3.3. The PIMS programme
 - 3.4. Strategic marketing objectives in a company´s hierarchy of objectives
4. Marketing strategies in situational contexts/Case studies

Methods

Seminar, exercises

Notes

Guest lectures on selected topics by managers of renowned service companies

Study focus "Service management"

References

Course "Introduction to service management"

Benölken, H.; Greipel, P. (1994): Dienstleistungsmanagement: Service als strategische Erfolgsposition. 2. Auflage. Wiesbaden: Gabler

Bieger, T.(2002): Dienstleistungsmanagement: Einführung in Strategien und Prozesse bei persönlichen Dienstleistungen. Mit Fallstudien verschiedener Praktiker. 3. unveränderte Auflage. Bern, Stuttgart, Wien: Haupt

Corsten, H.(1997): Betriebswirtschaftslehre der Dienstleistungsunternehmen: Einführung. 2., durchgesehene Auflage. München, Wien: Oldenbourg

Bruhn, M.: Qualitätsmanagement für Dienstleistungen: Grundlagen, Konzepte, Methoden. 5. verb. Auflage, Berlin u.a. 2004

Bruhn, M.: Handbuch Dienstleistungsmanagement: von der strategischen Konzeption zur praktischen Umsetzung. Wiesbaden 2001

Bruhn, M.; Stauss, B. (Hrsg.) (2000): Dienstleistungsqualität: Konzepte ? Methoden ? Erfahrungen. 3., vollständig überarbeitete und erweiterte Auflage. Wiesbaden: Gabler

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Meyer, A. (Hrsg.)(1998): Dienstleistungsmarketing. Band 1: Grundlagen und Rahmenbedingungen des Dienstleistungsmarketing; Managementaspekte von Dienstleistungsanbietern; Programmatische Aspekte des Externen Marketing; Programmatische Aspekte des Internen Marketing. Stuttgart: Poeschel

Meyer, A. (Hrsg.)(1998): Dienstleistungsmarketing. Band 2: Kundengerichtete und Kundeninitiierte Prozesse des Externen Marketing; Dienstleistungen auf Beschaffungs- und Internen Märkten; Branchenkonzepte und Fallbeispiele; Zukünftige Perspektiven des Dienstleistungs-Marketing. Stuttgart: Poeschel

Schulze, H.S.(1992): Internes Marketing von Dienstleistungsunternehmen: Fundierung der Instrumentarbereiche des Internen Marketing mittels ausgewählter Konzeptbereiche der Transaktionsanalyse. Europäische Hochschulschriften: Reihe 5; Band1283. Berlin, Bern, New York, Paris, Wie: Peter Lang.

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Course: "Strategic marketing"Standard literature:

Meffert, H.(1994): Marketing-Management: Analyse; Strategie; Implementierung. Wiesbaden: Gabler. (S. 1-200)

Becker, J.(2009): Marketing-Konzeption: Grundlagen des zielstrategischen und operativen Marketing-Managements. 9., aktualisierte und ergänzte Auflage. München: Vahlen. (wahlweise ausgewählte Passagen)

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Schulze, H.S.(2008): Strategisches Marketing. In: o.Hrsg. (Hrsg.): Entscheiden - Führen - Handeln im globalen Wettbewerb: ein Kompendium des aktuellen Management Know-hows. Norderstedt: Books on Demand; S.326-347

Schulze, H.S.; Billig, A.(2009): Strategisches Marketing und Marketingmanagement. Schriftlicher Lehrgang Marketing in 8 Lektionen zum Zertifikat; Lektion 2. Freiburg: Haufe

Practice-oriented literature:

Becker, J.(1999): Das Marketing-Konzept: zielstrebig zum Markterfolg! München: DTV.

Becker, J. (2000): Marketing-Strategien:systematische Kursbestimmung in schwierigen Märkten. München: Vahlen.

Giardini, M.A.(2007): Einführung das Marketing-Management: ein Überblick in Schaubildern. München: Oldenbourg

Zerres, M.P.(1999): Marketingstrategie und Rechtsrahmen. Reihe Examenswissen Marketing, Band 7. Hrsgg. von Pepels, W. Köln u.a.: Bohmann, Fortis

Module A-29 International product management and law in marketing/sales

Module coordinator	Prof. Dr. Christian Zich
Study focus	International sales and marketing management
Course number and course name management	A6109 International product and solution management
A6110 Product liability, contract and competition law	
Lecturers	Prof. Dr. Christian Zich Prof. Dr. Josef Scherer
Semester	6
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	8
ECTS	12
Workload	Attendance: 120 hours Independent study: 240 hours Total: 360 hours
Course language	German
Type of examination	To be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

While module A 30 "International sales and communication management" covers marketing in terms of the advertising campaigns and sales channels a company has to initiate for the planning of successful marketing, this module, A 29 "International product management and law in marketing/sales", is focussed on the principles and legal protection of the provision of products and services.

A6109 International product and solution management:

The basis of any activities of a company is the provision of products and services. Without defining and launching these products and services, no entrepreneurial activity is conceivable.

Students are made familiar with the various theoretical and practical aspects of defining core competencies, establishing product ranges and accompanying individual products through their lifecycles.

The students gain methodological knowledge of the different lifecycle stages in product management:

1. Strategic level: Definition, planning and assessment of core competency fields
2. Operational level 1: Determination of the width and depth of the portfolio and product range for both service sectors and industry
3. Operational level 2: Definitions and customer-oriented design of specific products and services

The students apply their newly acquired knowledge in practice-oriented case studies.

By applying the acquired knowledge, the students will be enabled to identify customer needs and to turn them into specific products and services.

By applying the acquired knowledge, the students will be able to make all decisions within a product's lifecycle in a practice-oriented way.

A6110 Product liability, contract and competition law

The students are to be enabled to identify and express the correlations and requirements of law, business administration and technology in *Purchasing and sales*, as well as to find solutions for the issues occurring in the corporate divisions. At the end of the module, the students are expected to be familiar with (legal) organisational and process management, including the formulation of relevant process instructions, and with the standards of quality management, risk and compliance management, but also with the essential soft skills for successfully managing different departments. Ideally, the students will not only be familiar with, but will even master, these skills.

Entry requirements/recommended requirements

Basic knowledge in marketing

Principles of contract and product liability law and risk management

Content

A6109 International product and solution management

1. Strategic product management
 - 1.1 Determination of strategic framework conditions
 - 1.2 Approaches for determining core competencies and areas of innovation
2. Programme and portfolio decisions
 - 2.1 Overview: Merging roadmaps, developing fields of excellence, product line decisions and market segmentation
 - 2.2 Roadmap
 - 2.3 Deducing market segments
 - 2.4 Strategic programme decisions
3. Operational product management
 - 3.1 Stages of operational solution and product management
 - 3.2 Approaches for defining and evaluating sources for customer needs
 - 3.3 Use-case definition and requirements engineering
 - 3.4 QFD
4. Market launch and market phase optimisation

A6110 Product liability, contract and competition law

1. Legal organisational and process management in purchasing and sales
2. Company exposés (departmental structure) in purchasing and sales
3. Requirements of quality management according to DIN ISO 9001 (2008) on purchasing and sales
4. Requirements of risk management according to DIN ISO 31 000 (2008) and ONR 49 000 (2008) ff. on purchasing and sales with respective SWOT analyses
5. Requirements of compliance management to purchasing and sales, in particular:
 - 5.1 Contract management in purchasing and sales, including quality assurance agreements
 - 5.2 Product liability risk management including complaint management and product recall management
 - 5.3 Antitrust law in purchasing and sales
 - 5.4 Advertising law in purchasing and sales
6. Human resources in purchasing and sales
 - Human resources risk and compliance management, including soft skills (HuReRiCo)
 - QM/soft skills/risk and compliance management in the field of human resources
7. Crisis Management in purchasing and sales
 - 7.1 Requirements for reorganisation concepts according to IDW standard in purchasing and sales
 - 7.2 Starting points for restructuring/reorganisation in purchasing and sales
 - 7.3 Insolvency prevention against contractual partners in purchasing and sales
 - 7.4 Business continuity in purchasing and sales
8. Subject-relevant practice report by department managers or entrepreneurs
9. Process analysis at the Chamber for Commercial Matters
10. International references

Methods

Seminar, exercises, case studies, lecture-accompanying projects

Notes

The participants of the course "Product liability, contract and competition law" will be provided with additional information regarding specific topics/areas/current court decisions via e-mail. The students will thus be given the opportunity to receive answers to current questions or issues in everyday practice even after having graduated. If necessary, they will be provided with materials like court decisions, statistics etc.

References

A6109 International product and solution management

Ohmae, K.: The mind of the strategist, New York, 1982

Trott, P.: Innovation Management and New Product Management, Harlow, 2002

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Gause, D. C./Weinberg, G. M.: Exploring Requirements; Quality before Design, New York, 1989

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Rupp, C.: Requirements Engineering, München, Wien, 2004

Cohen, L.: Quality Function Deployment - How to make QFD work for you, Massachusetts, 1995

A6110 Product liability, contract and competition law

Introductory literature:

Scherer/Friedrich/Schmieder/Koller/Scholz: Wer den Schaden hat ... Unverzichtbares Praxiswissen zur Vermeidung der Produktfehlerhaftung, Band 1, 2. Auflage, 2006

Scherer/Friedrich/Schmieder/Koller: Wer den Schaden hat ... Unverzichtbares Praxiswissen zur Vermeidung der Produktfehlerhaftung, Band 2, 2. Auflage, 2006

Scherer/Mühlbauer/Unterwiener et. al.: Den Rücken frei: No risk, much fun! Praxiswissen Risiko- und Compliance-management, 2007

Scherer/Grziwotz/Kittl: Praxis des gewerblichen Rechtsschutzes und des Wettbewerbsrechts, 2006

Hauschka: Corporate Compliance, Handbuch der Haftungsvermeidung im Unternehmen
§ 17: Compliance-Organisation in den Bereichen Marketing und Sales
Ausgabe 2007,

Buth/Hermann: Restrukturierung, Sanierung, Insolvenz, Kapitel: Ansätze zur Restrukturierung / Sanierung in Einkauf / in Vertrieb, 3. Auflage, 2008

In-depth literature:

Münchhausen v. M.: Verkaufen mit dem inneren Schweinehund, 2007

Fisher R./Ury W./Patton B.: Das Harvard-Konzept, Der Klassiker der Verhandlungstechnik
23. Auflage, 2009

Mihaly Csikszentmihalyi: Flow im Beruf, Das Geheimnis des Glücks am Arbeitsplatz, 2004

Wieczorek M./Naujoks U./Bartlett B.: Business Continuity, Notfallplanung für Geschäftsprozesse, 2003

Module A-30 International sales and communication management

Module coordinator	Prof. Dr. Christian Zich
Study focus	International sales and marketing management
Course number	
and course name	A7108 Global brand management and international marketing communication
	A7106 IT-support in marketing and sales
	A7107 International sales management
Lecturers	Prof. Dr. Christian Zich Prof. Dr. Herbert Fischer
Semester	7
Module length	1 semester
Module frequency	
Type of course	Compulsory
Level	Undergraduate
SWS	12.0
ECTS	18.0
Workload	Attendance: 180 hours Independent study: 360 hours Total: 540 hours
Course language	German
Type of examination	To be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

While module A-29 "International product management and law in marketing/sales" covers the principles and legal protection of the provision of products and services, the focus of module A-30 "International sales and communication management" is on marketing in terms of advertising campaigns and distribution channels. This module covers all activities a company must initiate in order to prepare and implement marketing.

A7108 Global brand management and international marketing communication:
A strong, globally-oriented brand and efficient advertising campaigns ensure that products and services are perceived by the customers and pave the way for subsequent commercial success.

The students get to know the various theoretical and practical aspects of defining internationally-oriented brands and their implementation in the form of specific marketing campaigns.

The students acquire the following knowledge, which is prerequisite for successful marketing in their future professions:

1. Strategic level: Definition and planning of strong, global-oriented brands

2. Operational level 1: Planning, budgeting and target-group-oriented layout of the communication programme/communication mix
3. Operational level 2: Design of specific media and advertising campaigns, briefing advertising agencies and monitoring the success of campaigns
4. Operational Level 3: Directional management and layout of multi-level communication (targeted use of peers, word-of-mouth recommendation, newsletters and modern media)

The students apply their newly acquired knowledge in practice-oriented case studies.

By applying the acquired knowledge, the students will be able to develop and monitor successful marketing campaigns in cooperation with advertising agencies.

A7107 International sales management:

Any consumer goods, capital goods and commercial goods company has to manage transfer of products and services through a variety of distribution channels.

The students are made familiar with the various theoretical and practical aspects of developing global marketing strategies and with their implementation by means of specific distribution channels.

The students acquire the following knowledge, which are prerequisite for their success in future positions in marketing and sales:

1. Strategic level: Defining, planning and designing international marketing strategies and determination of the distribution channels
2. Operational sales 1: Designing and optimising internet and direct sales
3. Operational sales 2: Designing and optimising sales via dealer organisations/retailing
4. Designing and optimising the cooperation with international sales partners

The students apply their newly acquired knowledge in practice-oriented case studies.

By applying the acquired knowledge, the students will be able to develop and monitor distribution channels successfully.

A7106 IT-support in marketing and sales

The course is to enable the students to reflect distribution theories, models, concepts and methods based on an exemplary ERP and/or CRM application.

- They are able to categorise and distinguish the different software applications used in distribution.
- The students understand how companies, especially their sales organisation, can be displayed using data processing systems.
- They know which data are required by the sales department (master data) or are produced in distribution processes (transaction data).
- They comprehend the basic processes in distribution application systems.
- Based on theoretical principles, the students are able to complete operational sales processing by means of IT-systems and to provide the necessary sales management data by means of analysis functionalities (data warehouse, sales information system).

- For their future professional activities, the students are enabled to quickly familiarise themselves with application systems in use; thus, they are qualified for any position in sales.
- Contents of the individual courses

Entry requirements/recommended requirements

Basic knowledge in marketing

Content

A7108 Global brand management and international marketing communication

- 1) Global brand management
 - (a) Definitions
 - (b) Branding methods and decisions
 - (c) Competitive advantages through global brand management
- 2) Communication mix
 - (a) Definitions, terms
 - (b) Decisions in communication mix
- 3) Operational planning and implementation of international campaigns
 - (a) Decisions in the context of operational campaign design and media design
 - (b) Media mix
 - (c) Operational design of individual media and briefing advertising agencies
 - (d) Monitoring marketing success
- 4) Multi-level communication in modern, international marketing
 - (a) Definitions, terms
 - (b) References, multipliers and peers
 - (c) Guerrilla marketing
 - (d) Different types of communities

A7107 International sales management:

- 1) Market entry strategies and determination of distribution channels
 - (a) Developing a sales strategy based on the overall strategy
 - (b) Decisions on the path to a regional strategy
 - (c) Forms of sales strategy for market entries
 - (d) Examples of international sales structures
- 2) Operational sales 1: Internet and direct sales
 - (a) International direct sales
 - (b) Internet sales
- 3) Operational sales 2: Trade/retail
 - (a) Geographical positioning
 - (b) Success factors of trade: Combination of personal conversation and layout
 - (c) Case study: Micro-optimisation in retailing
 - (d) Managing trade and retail channels
- 4) International sales partners
 - (a) Types of sales partners, their roles and structures
 - (b) Optimising sales partners

- (c) Cases
- (d) Managing sales partners

A7106 IT-support in marketing and sales:

I. ERP systems (Enterprise Resource Planning)

1. ERP - Overview
2. Examples of non-industry-specific ERP system
3. Industry-specific ERP systems
4. Introduction to and selection of ERP systems
5. Case studies

II. Distribution processes as shown in an example of an ERP system

1. Overview of a selected ERP system
2. Overview of distribution
3. Sale, shipping and invoicing
4. Organisational structure
5. Master data
6. Transaction data (records)
7. Processes
8. Interfaces
9. Case studies

III. CRM

1. CRM systems
2. Case studies

IV. Management information systems

1. Management information systems
2. SAP R/3: Logistics information system
3. Case studies

Methods

Seminar, exercises, case studies, lecture-accompanying projects

Notes

Due the structure of the course part "IT-support in marketing and sales" and the detailed descriptions of the case studies, these parts can also be completed individually in the form of virtual learning. The division in attendance and virtual learning parts will be addressed in the study plan.

References

A7108 Global brand management and international marketing communication:

Aaker, D. A.: Building strong brands, London, 2002

Belch, M. A./Belch, G. E.: Advertising and Promotion - An integrated marketing communications perspective, Boston, 2003

Esch, F.-R. (Hrsg.): Moderne Markenführung, Wiesbaden, 2005

Esch, F.-R.: Strategie und Technik der Markenführung, München, 2003

Grede, A.: Texten für das Web, Erfolgreich werben, erfolgreich verkaufen, München, Wien, 2003

Hofsäss, M./Engel, D.: Mediaplanung, Berlin, 2003

Hollensen, S.: Global Marketing, Harlow, 2001

James F. Engel, Roger D. Blackwell, Paul W. Miniard: Consumer Behaviour, London, 2004

Jim Blythe: Principles and Practice of Marketing, London, 2005

Kroeber-Riel, W.: Bildkommunikation, München, 1996

Krug, S.: Don't make me think. A common sense approach to web usability, Berkely, 2000

Reichheld, F.: The Loyalty Effect, Boston, 1996

Ries, A./Ries, L.: 22 immutable laws of branding, New York, 1998

Tybout, A. M./Calcins, T.: Kellogg on Branding, Hoboken, 2005

Wirth, T.: Missing Links, München, Wien, 2004

A7107 International sales management:

Albaum, G./Strandskov, J./Duerr, E.: Internationales Marketing und Exportmanagement, München, 2001

Cheverton, P.: Key Account Management: Tools and Techniques for Achieving Profitable Key Supplier Status (Key Account Management: Tools & Techniques for Achieving Profitable, London, 2008

Häberle, S. G. (Hrsg.): Handbuch für Kaufrecht, Rechtsdurchsetzung und Zahlungssicherung im Ausland, München, 2002

Jolles, R. L.: Customer Centered Selling, New York, 2000

Kreuz, P./Förster, A./Schlegelmilch, B. B.: Customer Relationship im Internet, Wien, 2001

Krumm, R./Geissler, C.: Outbound-Praxis. Aktives Verkaufen am Telefon erfolgreich planen und umsetzen, 2. Auflage, Wiesbaden, 2005

Rackham, N.: SPIN Selling, New York, usw., 1988

Underhill, P.: Warum kaufen wir. Die Psychologie des Konsums, München, 1999

Winkelmann, P.: Marketing und Vertrieb: Fundamente für die Marktorientierte Unternehmensführung, München, 2008

Winkelmann, P.: Vertriebskonzeption und Vertriebssteuerung. Die Instrumente des integrierten Kundenmanagements (CRM), München, 2003

A7106 IT-support in marketing and sales:

Grundkurs SAP ERP, Vieweg, 2008

Logistikprozesse mit SAP R/3, Vieweg, 2005

Einkauf mit SAP MM. Prozesse, Funktionen, Customizing, Galileo Press, 2007

Vertrieb mit SAP, Galileo Press, 2007

Stahlknecht, P.; Hasenkamp, U.; Einführung in die Wirtschaftsinformatik, 11. Auflage, Springer Verlag, Berlin Heidelberg 2005

Hansen, R. H., Neumann, G.; Wirtschaftsinformatik 1; 9. Auflage, Lucius & Lucius Verlagsgesellschaft mbH, 2005

Winkelmann, P.; Marketing und Vertrieb, 4. Auflage, Oldenbourg 2004

Frick, D.; Gadatsch, A., Schäffer-Külz, U. G., Grundkurs SAP ERP, Vieweg Verlag, 2008

Online-Hilfe der SAP AG unter: <http://help.sap.com>; Abrufdatum: 04.01.2009

Hippner H., Wilde K. D., Grundlagen des CRM: Konzepte und Gestaltung; 2. Ausgabe, Gabler Verlag, 2006

Module A-31 Materials management and contract law

Module coordinator	Prof. Dr. Jürgen Leinz
Study focus	Purchasing & Logistics
Course number and course name	A6111 Materials management A6118 Product liability and contract law
Lecturers	Prof. Dr. Jürgen Leinz Prof. Dr. Josef Scherer
Semester	6
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	8
ECTS	12
Workload	Attendance: 120 hours Independent study: 240 hours Total: 360 hours
Course language	German
Type of examination	Will be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

The students will acquire an in-depth knowledge of the procurement process, which will enable them to assume operational responsibility in materials management departments of manufacturing and trading companies; and, after having proven themselves, to take leadership positions.

In addition to operational knowledge, the students will also learn about strategic thinking and acting in the light of increasing globalisation.

Entry requirements/recommended requirements

Contents of the basic module "Materials and production management" (2nd semester)

Content

A6111 Materials management

Importance and methods of materials management

Procurement process

- Solicitation and evaluation of quotations
- Supplier selection
- Negotiating quotations
- Conclusion and ordering
- Delivery and invoice verification
- Newer procurement processes

Procurement strategies

- Price skimming
- Cooperation strategy
- Developing system suppliers
- Reducing the number of suppliers
- Single and multiple sourcing
- International purchasing
- Make or buy activities

Procurement controlling

- Budgeting
- Evaluating purchasing results

A6118 Contract law and product liability

1. Legal organisational and process management in purchasing and sales
2. Company exposés (departmental structure) in purchasing and sales
3. Requirements of quality management according to DIN ISO 9001 (2008) on purchasing and sales
4. Requirements of risk management according to DIN ISO 31 000 (2008) and ONR 49 000 (2008) ff. on purchasing and sales with respective SWOT analyses
5. Requirements of compliance management to purchasing and sales, in particular:
 - 5.1 Contract management in purchasing and sales, including quality assurance agreements
 - 5.2 Product liability risk management, including complaint management and product recall management
 - 5.3 Antitrust law in purchasing and sales
 - 5.4 Advertising law in purchasing and sales
6. Human resources in purchasing and sales
 - Human resources risk and compliance management, including soft skills (HuReRiCo)
 - QM/soft skills/risk and compliance management in the field of human resources, including negotiation techniques

Methods

Seminar, exercises

Notes

Study focus "Purchasing and logistics"

References

A6111 Materials management

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Arnolds, H. et al.: Materialwirtschaft und Einkauf, 11. Auflage, Wiesbaden 2010

Kummer, S. et al.: Grundzüge der Beschaffung, Produktion und Logistik, 2. aktualisierte Auflage, München 2009

Large, R.: Strategisches Beschaffungsmanagement, 4. Auflage, Wiesbaden 2009

Lemme, M.: Erfolgsfaktor Einkauf - Durch gezielte Einkaufspolitik Kosten senken und Erträge steigern, Berlin 2005

Leinz, J.: Strategisches Beschaffungsmanagement in der Bauindustrie, Wiesbaden 2004

Schulte, G.: Material- und Logistikmanagement, 2. wesentlich erweiterte und verbesserte Auflage, München 2001

Schulte, C.: Logisti - Wege zur Optimierung der Supply Chain, 5. Auflage, München 2009

A6118 Contract law and product liability

Introductory literature:

Scherer/Friedrich/Schmieder/Koller/Scholz

Wer den Schaden hat ... Unverzichtbares Praxiswissen zur Vermeidung der Produktfehlerhaftung, Band 1, 2. Auflage 2006

Scherer/Friedrich/Schmieder/Koller

Wer den Schaden hat ... Unverzichtbares Praxiswissen zur Vermeidung der Produktfehlerhaftung, Band 2, 2. Auflage 2006

Scherer/Mühlbauer/Unterwiener et. al.

Den Rücken frei: No risk, much fun!

Praxiswissen Risiko- und Compliance-management, 2007

Scherer/Grziwotz/Kittl
Praxis des gewerblichen Rechtsschutzes und des Wettbewerbsrechts, 2006

Hauschka,
Corporate Compliance - Handbuch der Haftungsvermeidung im Unternehmen
§ 17: Compliance-Organisation in den Bereichen Marketing und Sales, Ausgabe
2007

Buth/Hermann:
Restrukturierung, Sanierung, Insolvenz, Kapitel: Ansätze zur Restrukturierung /
Sanierung in Einkauf / in Vertrieb, 3. Auflage, 2008

In-depth literature:

Münchhausen v. M.: Verkaufen mit dem inneren Schweinehund, 2007

Fisher R./Ury W./Patton B.: Das Harvard-Konzept, Der Klassiker der
Verhandlungstechnik, 23. Auflage, 2009

Mihaly Csikszentmihalyi: Flow im Beruf, Das Geheimnis des Glücks am
Arbeitsplatz, 2004

Wieczorek M./Naujoks U./Bartlett B.: Business Continuity, Notfallplanung für
Geschäftsprozesse, 2003

Module A-32 Process design and application software

Module coordinator	Prof. Dr. Jürgen Leinz
Study focus	Purchasing & Logistics
Course number and course name and logistics	A7111 Application software for purchasing and logistics A7109 Designing processes in materials management A7110 Designing processes in logistics
Lecturer	Prof. Dr. Jürgen Leinz
Semester	7
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	12
ECTS	18
Workload	Attendance: 180 hours Independent study: 360 hours Total: 540 hours
Course language	German
Type of examination	Will be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

The objective of the module "Process design and application software" is to enable the students to, based on a company's individual requirements, analyse existing materials management processes, identify necessary changes and optimise the processes.

The students are familiarised with tasks, objectives and processes of successful logistics processes. In addition, an extensive collection of methods for all relevant fields will be developed.

The course "Application software for purchasing and logistics" is to enable the students to reflect logistics theories, models, concepts and methods based on an exemplary ERP and/or SCM application.

- The students are able to categorise and distinguish the different software applications used in logistics and purchasing.
- They understand how companies, especially their logistics and purchasing organisations, can be displayed using data processing systems.
- They know which data are required by the purchasing/logistics department (master data) or are produced in handling the processes (transaction data).

- They comprehend the basic processes in purchasing/logistics application systems.
- Based on theoretical principles, the students are able to complete operational processing by means of data processing systems and to provide the necessary data for the company management by means of analysis functionalities (data warehouse, logistics information system, purchasing information system).
- For their future professional activities, the students are enabled to quickly familiarise themselves with application systems in use; thus, they are qualified for any business management positions in purchasing/logistics.

Entry requirements/recommended requirements

Content of the basic module A-07 "Materials and production management" (2nd semester), as well as basic knowledge in using computer programmes.

Content

A7109 Designing processes in materials management

- Typology of processes in materials management
- Typology of materials management software
- Determination of features of individual materials management processes
- Adaptation of existing processes and their support by IT-modules
- Implementation and introduction of new materials management processes
- Opportunities and risks in process design

A7110 Designing processes in logistics

- Typology of logistics processes
- Typology of logistics software
- Determination of features of individual logistics processes
- Adaptation of existing processes and supporting these by the course "Application software for purchasing and logistics"
- Implementation and introduction of new materials management processes
- Opportunities and risks in process design

A7111 Application software for purchasing and logistics

I. ERP systems (Enterprise Resource Planning)

1. ERP - Overview

2. Non-industry-specific ERP systems
3. Industry-specific ERP systems
4. Implementing and selecting ERP systems
5. ERP – Basic terms

II. Procurement and warehousing (materials management) as shown in an example of an ERP system

1. Overview of a selected ERP system
2. Overview materials management
3. Procurement and warehousing
4. Organisational structure
5. Master data
6. Transaction data (records)
 - 6.1 Supply/demand
7. Processes
8. Interfaces

III. Production/manufacturing industry

1. Production organisation
2. Processes
3. Positioning PPS in companies

IV. Management information systems

1. Management information systems
2. SAP R/3: Logistics information systems

Methods

Part of Prof. Dr. Leinz:

Seminar, exercises, interdisciplinary field course and guest lectures

Part of Prof. Dr. Fischer and Mr. Stern:

The module is conducted in the form of seminars. The lecture parts will cover the theoretical background of the individual module parts and/or deepen the knowledge obtained in the introductory/basic courses. Based on practical examples, the students will be able to independently work through case studies using the systems. The case studies will be prepared in terms of theories and, in follow-up discussions, the students' questions will be answered and discussed. The course consists of a seminar/lecture part (PowerPoint presentations, whiteboard, system presentations) and a case study part, in which the students independently, but supervised, work through case studies using computers (partly in single, partly in group work).

Notes

Due the structure of the lectures of the course "A7111 Application software in purchasing and logistics" and the detailed descriptions of the case studies, these

can also be completed individually in the form of virtual learning. The division in attendance and virtual learning parts will be addressed in the study plan.

Study focus "Purchasing and logistics"

References

Werner H., Supply Chain Management, Gabler Verlag, Wiesbaden 2008

Schulte G., Material- und Logistikmanagement, Oldenbourg Verlag, München 2001

Hansen, R. H., Neumann, G.; Wirtschaftsinformatik 1; 9. Auflage, Lucius & Lucius Verlagsgesellschaft mbH, 2005

Frick, D., Gadatsch, A., Schäffer-Külz, U. G., Grundkurs SAP ERP, Vieweg Verlag, 2008

Online-Hilfe der SAP AG unter: <http://help.sap.com>; Abrufdatum: 04.01.2009

Grundkurs SAP ERP, Vieweg, 2008

Logistikprozesse mit SAP R/3, Vieweg Verlag, 2005

Einkauf mit SAP MM. Prozesse, Funktionen, Customizing, Galileo Press, 2007

Stahlknecht, P.; Hasenkamp, U.; Einführung in die Wirtschaftsinformatik, 11. Auflage, Springer Verlag, Berlin Heidelberg 2005

Module A-33 Accounting and balance sheet analysis

Module coordinator	Prof. Dr. Konrad Schindlbeck
Study focus	Controlling and accounting
Course number and course name accounting	A6113 Balance sheet analysis and group A6112 Accounting according to HGB (German Commercial Code) and international accounting
Lecturers	Prof. Dr. Ralf Alefs Prof. Dr. Petra Plininger Martin Bröker
Semester	6
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	8
ECTS	12
Workload	Attendance: 120 hours Independent study: 240 hours Total: 360 hours
Course language	German
Type of examination (Course assignment and/or written exam and/or oral exam and/or assignment)	Will be determined in the study plan

Module objectives

Building on the modules "Accounting" and "Corporate taxation and accounting principles", the students are to be enabled to complete law-conforming accounting, as well as to make optimal use of all accounting policy scopes of discretion. In addition, the students will be able to competently analyse annual financial statements. After completing the module "Accounting and balance sheet analysis", the students have achieved the following learning objectives:

- They are provided with a comprehensive insight into the provisions of the HGB (German Commercial Code) in terms of accounting, profit and loss account in combination with tax accounting law, incorporating the Bilanzrechtsmodernisierungsgesetz (BilMoG - German Act to Modernise Accounting Law), and they are able to apply these to practical situations.
- The students have expertise regarding the accounting particularities (such as notes and management reports) of corporations, GmbH, GmbH & Co. KG, as well as regarding disclosure requirements and statutory audits.
- They know the accounting standards according to international regulations, in particular IFRS.

- They are able to analyse annual financial statements based in certain procedures.
- They are familiar with consolidation methods for preparing consolidated financial statements.
- They have qualifying knowledge to evaluate a company´s financial situation, financial performance, and profit situation using the externally available data from financial statements.
- They are familiar with ratios, cash flow and cash flow statement and can critically assess them.
- They are able to analyse and critically asses underlying figures (recognition and measurement law, accounting policies).

Entry requirements/recommended requirements

The module builds on the contents of the following modules:

- A-03 "Accounting"
- A-14 "Corporate taxation and accounting principles"

Content

A6112 Accounting according to HGB (German Commercial Code) and international accounting

- Accounting with special regard to the Bilanzrechtsmodernisierungsgesetz (BilMoG – German Accounting Law Modernization Act)
 - Recognition and measurement of intangible assets
 - Recognition and measurement of fixed assets
 - Recognition and measurement of current assets
 - Disclosure of equity capital with special regard to corporations
 - Recognition and measurement of provisions
 - Recognition and measurement of liabilities with special regard to foreign currency liabilities
 - Notes and management report (particularities of GmbH and GmbH & Co. KG)
 - Disclosure requirement including scope and sanctions
 - Statutory audit
- International accounting
 - Principles and elements of an IFRS financial statement
 - Accounting according to IFRS compared to HGB
 - IFRS for small and medium-sized companies
 - Accounting standards in accordance with IFRS
 - Differences between the regulations according to IFRS and BilMoG

A6113 Balance sheet analysis and group accounting

- Balance sheet analysis
 - Introduction (annual financial statement/balance sheet/profit and loss account/deadlines/etc.)
 - Influencing financial and profit situation by recognition and measurement options (in terms of commercial/tax law)
 - Analysing the financial position
 - Analysing the financial situation
 - Analysing the profit situation
 - Cash flow statement
 - Balance sheet analysis in a practice case
- Consolidated financial statement
 - Obligation to prepare financial statements
 - Consolidation scope
 - Capital and debt consolidation and elimination of unrealised intercompany profits
 - Proportionate consolidation
 - Equity valuation
 - Special issues: Currency conversion

Methods

Seminar, exercises

Notes

Study focus "Controlling and accounting" and "Taxes and auditing"

References

A6112 Accounting according to HGB (German Commercial Code) and international accounting

Buchholz, R., Internationale Rechnungslegung, 8. Auflage, Erich Schmidt Verlag, Berlin 2009

IFRS Award Programme Manual, Institute of Chartered Accountants in England and Wales, 1st Edition, Witney, UK

Alexander D., Britton A., Jorissen A., International financial Reporting and Analysis, Cengage Learning EMEA, 2009

Zeitschrift: PiR-Internationale Rechnungslegung, NWB-Verlag

A6113 Balance sheet analysis and group accounting

Schult, E., Bilanzanalyse, Möglichkeiten und Grenzen externer Unternehmensbeurteilung, 10. Erweiterte Aufl., Erich Schmidt Verlag, Berlin 2003

Baetge, J., Bilanzanalyse, 2. Aufl., IDW-Verlag, Düsseldorf 2004

Meyer C., Bilanzierung nach Handels- und Steuerrecht, Verlag Neue Wirtschaftsbriefe, 20. Auflage 2009

Becksche Bilanzkommentar, 8. Auflage 2010

Petersoen, Zwirner, Künkele, BilMoG in Fallstudien, Auflage 2011

Lüdenbach, N., IFRS, Haufe-Verlag, 5. Auflage 2008

Blödtner, Bilke, Heining, Lehrbuch Buchführung und Bilanzsteuerrecht, 8. Auflage 2009

Meyer, Bilanzierung nach Handels- und Steuerrecht, 22. Auflage 2011

Bitz, Schneeloch, Wittstock, Der Jahresabschluss - Nationale und internationale Rechnungsvorschriften, Analyse und Politik, 5. Auflage 2011

Module A-34 Controlling

Module coordinator	Prof. Dr. Konrad Schindlbeck
Study focus	Controlling and accounting
Course number and course name controlling	A7112 Cost management and strategic controlling and accounting A7113 Operational and international controlling A7114 Risk management and application software in controlling and accounting
Lecturers	Prof. Dr. Konrad Schindlbeck
Prof. Dr. Georg Herde Claus Banschbach Dr. Alois Wittmann Thomas Fröhlich Dr. Andreas Buske	
Semester	7
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	12
ECTS	18
Workload	Attendance: 180 hours Independent study: 360 hours Total: 540 hours
Course language	German
Type of examination	Will be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

The students will be made familiar with controlling processes and with the adequate controlling tools depending on company size and sector.

Building on module A-18 "Controlling and treasury", the students will be enabled to develop and implement a controlling concept tailored to the specific needs of a company.

Furthermore, the students are to develop a holistic perspective on organisations, which, in turn, is seen as a prerequisite for working as an internal consultant for the company's management.

Upon completion of the module "Controlling", the students have achieved the following learning objectives:

- They have in-depth knowledge of operational and strategic controlling.

- They are able to understand and apply operationally useful controlling instruments.
- They are able to determine the interfaces between controlling and other functional areas.
- They have the expertise to assess the effectiveness of a controlling system and to improve it.
- They are familiar with the risk management process and can implement it.
- They are able to solve controlling-related problems by means of relevant data processing applications.

Entry requirements/recommended requirements

The module builds on the contents of the following modules:

- A-03 "Accounting"
- A-18 "Controlling and treasury"

Content

A7112 Cost management and strategic controlling

- Difference between cost management and traditional cost accounting
- Instruments of cost management
 - Activity-based costing (ABC)
 - + Activity analysis
 - + Division into activity quantity induced costs and activity quantity neutral costs
 - + Determining process cost rates
 - Target costing
 - + Target cost control diagram
 - + Advantages of market-oriented target cost management
 - + Limitations of the target costing approach
 - Overhead value analysis
 - Zero base budgeting (ZBB)
- Strategic controlling instruments
 - Defining visions and strategies
 - Balanced scorecard
 - Value-oriented controlling
 - + Determination of shareholder value
 - + CAPM and WACC
 - + Concepts of shareholder value
 - + Assessment of shareholder value
- The controller as a driver of processes of change
- Principles of company evaluation
- Impairment test

A7113 Operational and international controlling

- Difference between strategic and operational controlling
- Function-related controlling
 - Personnel controlling
 - Procurement controlling
- Business planning (budgeting)
 - Operational planning and variance analysis
 - + The business planning process
 - + Integrated business planning
 - + Target/performance comparison
 - + Ratio analysis
 - + Reporting
 - Beyond budgeting
- Project controlling
 - Project planning
 - Project management
 - Project evaluation
- International controlling
 - IFRS and controlling
 - Investment and group controlling
 - Transfer pricing

A7114 Risk management and application software in controlling and accounting

- Risk management
 - Legal basis of risk management
 - Organisational integration of risk management
 - Risk landscape
 - + Risk management process
 - + Risk identification
 - Risk assessment
 - Risk documentation
 - Risk management
- Data processing applications (SAP R/3)
 - Introduction to the functioning of SAP R/3
 - Setting up necessary master data in SAP R/3
 - Mapping business processes in SAP R/3
 - Master data in production planning (PP)
 - Integration between CO and PP
 - Performing a product calculation

Methods

Lectures in form of a seminar, with exercises, group work

Notes

Guest lectures are planned

References

A7112 Cost management and strategic controlling

Joos-Sachse T., Controlling, Kostenrechnung und Kostenmanagement, 4. Auflage, Gabler Verlag, Stuttgart 2006

Horváth, P., Controlling, 11. Auflage, Vahlen Verlag, München 2009

Horvath & Partner (Hrsg.), Balanced Scorecard umsetzen, 4. Auflage, Schäffer-Poeschel Verlag, Stuttgart 2007

Langguth H., Kapitalmarktorientiertes Wertmanagement, Vahlen Verlag, München 2008

Schäffer U., Weber J., Bereichscontrolling, Schäffer-Poeschel Verlag, Stuttgart 2005

Piontek J., Beschaffungscontrolling, Oldenbourg Verlag, München 2004

A7114 Risk management and application software in controlling and accounting

Gleißner W., Romeike F., 2005, Risikomanagement ? Umsetzung, Werkzeug, Risikobewertung, Haufe Verlag, München 2005

Kalwait R., Meyer F., Romeike F., Schellenberger O.,/ Erben R., Risikomanagement in der Unternehmensführung

Module A-35 Taxes and auditing

Module coordinator	Prof. Dr. Ralf Alefs
Study focus	Taxes and auditing
Course number and course name control system	A7117 Auditing, auditing technique, internal A7115 Corporate taxation - Income taxes A7116 Corporate taxation - Turnover tax, accounting law and current tax law topics
Lecturers	Prof. Dr. Ralf Alefs Prof. Dr. Georg Herde Prof. Dr. Thomas Küffner
Semester	7
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	12
ECTS	18
Workload	Attendance: 180 hours Independent study: 360 hours Total: 540 hours
Course language	German
Type of examination	Will be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

A7116 Corporate taxation - Turnover taxes and current tax law topics

This part of the module deals with the taxation of joint partnerships with special regard to GmbH & Co. KG, as well as with the fiscal particularities of § 15 a EStG (German Income Tax Act). It will also cover the topic *Selling a business* with regard to tax consequences. Furthermore, the transfer of shares to corporate enterprises will be explained as well.

Regarding corporations, the students will be made familiar with the basic principles of the Umwandlungssteuerrecht (German Reorganisation Tax Law) and with the special areas of corporate tax law, such as ordinary and hidden profit distribution, and with current topics in terms of corporate tax law, such as the regulation of a purchase of a corporate shell.

The students will know which organisational forms are feasible for a legal form with limited liability.

Ultimately, the students will be able, based on the acquired knowledge, to

evaluate the choice of legal form made by a medium-sized company.

A7116 Corporate taxation, accounting law and Fiscal Code

Regarding the accounting law, the course will comprehensively cover the provisions of the HGB (German Commercial Code) in terms of accounting and profit and loss account in relation to tax accounting. This course covers the principles of accounting in commercial and tax law.

The students are provided with information on essential accounting options and addresses the basic differences between commercial and tax balance sheets.

They are also provided with special knowledge in terms of accounting for GmbH & Co. KGs, amongst others regarding notes and management reports. The course will also cover the disclosure of the annual financial statement and the resulting consequences.

The objective is to familiarise the students with important regulations of the Fiscal Code, such as meeting deadlines, possibility of reinstatement, the suspension and modification of tax assessments and the principles of a company audit.

Furthermore, the students will be provided with knowledge in the field of fiscal offences law and offences against tax laws as well as of means in appeal procedures such as objection and prosecution.

A7117 Auditing, auditing technique, internal control system

The objective of this course is to provide the students with the principles of accounting audits and auditing techniques. An additional objective of this module is to make the students familiar with the principles of accounting audits and auditing techniques, so that they are able to assess and evaluate the audit certificate (audit opinion). Another topic will be the increasingly important components of digital audit support. The students will learn about the principles and application options of tools for the digital analysis of company data.

Content

A7116 Corporate taxation - Turnover taxes and current tax law topics

- The taxation of joint partnerships, in particular GmbH Co. KG
 - Fiscal particularities like § 15 a EStG
 - Change of shareholder in a joint partnership
- Sale of a company, termination of a company
- Company leasing
- Company splitting: Reasons for splitting a company, prerequisites for splitting a company
- Sale of shares according to § 17 EStG
- Loss offsetting options
- Taxation of corporations, including special issues like ordinary and hidden profit distribution, regulation of a purchase of a corporate shell
- Legal forms for medium-sized companies, e.g. fiscal treatment of compensations to the shareholders

- Taxation of dividends and withdrawals

A7116 Corporate taxation, accounting law and Fiscal Code

- Principles of accounting law/tasks of accounting
- The subject of accounting
- Scope of the business assets
- Accounting on the merits
- Measurement according to commercial and tax law
- The subject of value accounting
- Profit and loss account
- Additional provisions for the annual financial statement for corporations and GmbH & Co. KG
- Deadlines and reinstatement
- Correction of administrative fiscal acts
 - Suspension or modification according to § 172 AO
 - Suspension or modification due to new facts
 - Modification of conflicting procedures
- Appeal procedures
- Basic principles of the criminal prosecution of tax offences with reference to voluntary disclosure
- The administrative provisions of company audits

A7117 Auditing, auditing technique, internal control system

- Principles of auditing, e.g. obligation to audit, annual auditor selection
- Audit findings, like audit report and audit certificate
- Implementation of the audit
- Audit planning
- Risk-oriented auditing approach
- Internal control system
- Audit procedures and audit evidence
- Audit procedures as shown in examples of different audit areas
- The audit report
- The audit certificate
- Civil and criminal penalties
- Prerequisites for and necessity of digital audit support
- Using tools for data extraction, preparation and analysis
- Problem areas, opportunities and limitations of digital data analysis

Methods

Seminar, exercises

Notes

Study focus "Taxes and auditing"

References

HGB 51. Aufl. 2011

Einkommensteuergesetz mit Richtlinien, 25. Auflage 2011

Niehus/Wilke, Die Besteuerung von Personengesellschaften, 5. Auflage 2010

Otto A. Jacobs, Unternehmensbesteuerung und Rechtsform, 4. Auflage 2009

König/Maßbaum/Surreth, Besteuerung und Rechtsformwahl, 5. Auflage 2011

Graumann, Wirtschaftliches Prüfungswesen, 2. Auflage 2009

Andrascek-Peter, Lehrbuch Abgabenordnung mit Finanzgerichtsordnung

Petersen/Zwirner/Künkele, BilMoG in Fallstudien, 2011

Schmelter, Heinrich: IT-Unterstützung für Interne Revision und
Wirtschaftsprüfung, Erich-Schmidt, Berlin 2010

Hartke/Hohnhorst/Sattler: SAP Handbuch Sicherheit und Prüfung, IDW-Verlag,
4. Auflage, 2010

IDW PS 330: Abschlussprüfung bei Einsatz von Informationstechnologie

IDW PH 9.330.1: Checkliste zur Abschlussprüfung bei Einsatz von
Informationstechnologie

IDW PH 9.330.2: Prüfung von IT-gestützten Geschäftsprozessen im Rahmen der
Abschlussprüfung

IDW PH 9.330.3: Einsatz von Datenanalysen im Rahmen der Abschlussprüfung

Further information on digital audit support (in a broader sense) can be found in
the library´s Semesterapparat under the key word: DFDDA/Herde

Module A-38 Financial management

Module coordinator	Prof. Dr. Jürgen Sikorski
Study focus	Finance
Course number and course name	A6117 Corporate finance and financial products A6116 Advanced financial mathematics and applied statistics
Lecturer	Prof. Dr. Jürgen Sikorski
Semester	6
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	8
ECTS	12
Workload	Attendance: 120 hours Independent study: 240 hours Total: 360 hours
Course language	German
Type of examination	Will be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

Building on the modules "Treasury" and "Finance and investment", the students understand current issues of corporate finance from the perspectives of investors and capital seekers. They consider the motives of the financing and investment partners when making entrepreneurial financial and investment decisions; and they are able to optimise these for their own company, taking into account considerations of risk and return-on-investment. The students acquire the knowledge required in their future professional practice for realising complex forms of corporate finance, such as investment banking and mergers and acquisitions.

In detail, the module "Financial management" covers the following learning objectives:

- The students are provided with the financial mathematical tools required for analysing financial investment decisions on the basis of appropriate evaluation criteria.
- The students understand the basic models of financial theory and know relevant areas of applications.
- They are able to use methods and instruments for financial analysis as a basis for decision-making for investors, and they are able to assess their significance.

- They know advanced and complex methods of corporate finance, can distinguish and apply these, and they are able to assess the risks (e.g. ABS, M&A, private equity, initial public offering, project financing).
- They know the main customisation options in terms of capital structure and cash forecast and are able to implement these in business practice.

Entry requirements/recommended requirements

The successful completion of the following courses is recommended:

- Finance and investment
- Controlling and treasury

Content

A6116 Financial and investment management

1. Overview of methods for making financial decisions
2. Methods and ratios for evaluating fixed-rate interest securities: Interest rates and interest rate structures
 - Interest calculation methods
 - Present value method
 - Effective rate
 - Zero rates/par rates
 - Forward rates
 - Calculation of spot rates from coupon bonds
 - Illustration and calculation of the comparative advantages of interest rate swaps
3. Methods and ratios for evaluating fixed-rate interest securities: Using duration for managing of interest rate change risk
 - Risk of market value changes and reinvestment risk
 - Characteristics of duration
 - Immunisation strategies
 - Modified duration
4. Methods and ratios for evaluating shares
 - 4.1. Fundamental analysis
 - Global analysis and industry analysis
 - Business analysis
 - Present value
 - Simple valuation ratios
 - 4.2. Technical analysis
 - Chart forms

- Analysis methods
5. Investment decisions under uncertain conditions
 - The μ ; σ ; principle
 - The Bernoulli principle
 6. Principles of the portfolio theory and capital market theory
 - 6.1. Fundamentals and basic assumptions
 - 6.2. Portfolio theory by Markowitz
 - Return on portfolio and portfolio risk
 - Efficient and optimal securities portfolios
 - Critical appraisal
 - 6.3. Capital Asset Pricing Model (CAPM)
 - Capital market line
 - Systematic and unsystematic risk
 - Security line
 7. Asset management and hedge funds
 - Return on investment / risk / liquidity etc.
 - Asset allocation
 - Investment philosophy
 - Investment process
 - Value retention concepts
 - Hedge funds
 8. Selected procedures for managing credit risks and price risks
 - Credit risk (default risk, spread risk)
 - Probability of default
 - Calculating credit spreads
 - Credit default swaps
 - Value at risk (e.g. commodity risks)
 9. Strategic financial planning: Designing the financial and asset structure
 - 9.1. Financial ratios and rules for financing in financial planning
 - 9.2. Long-term financial plans
 - 9.3. The leverage effect under certainty and uncertainty
 - 9.4. Approaches for an optimal leverage ratio
 - The theory of an optimal leverage ratio
 - The Modigliani-Miller theorem

A6117 Corporate finance and financial products

1. Objectives and functions of corporate finance
 - Definitions and components of corporate finance

(corporate finance, banking services)

- Objectives and challenges of corporate finance
- Financing and investment decisions of companies
- Layout of financial securities and financial markets

2. Mezzanine financing

- Mezzanines suitable and non-suitable for capital markets
- Motives for intermediate forms of equity and debt capital
- Subordinate loans
- Shareholder loans
- Silent partnership
- Participation rights
- Convertible and warrant bonds

3. Private equity and venture capital

- Legal forms and equity procurement
- Features of private equity and venture capital
- Financing in different business stages
- Types of private equity
- Associated companies
- Consulting services

4. Initial public offering

- Definition and phases of an initial public offering
- Opportunities and risks
- Procedures and parties involved in investment banking
- Due diligence
- Determining the issue price
- Placement procedure
- Stock exchange segments for medium-sized enterprises

5. Asset backed securities

- Features and types
- Motives and tasks of the parties involved
- Opportunities and risks

6. Mergers & Acquisition
 - Definitions and types
 - The process of selling a company
 - Roles and motives of the parties involved
 - Success factors in company acquisitions and sales

7. Project financing / structured financing
 - Particularities of project financing
 - Structure of and parties involved in project financing
 - Applications

8. Factoring
 - Basic structure of factoring
 - Factoring procedure
 - Advantages and disadvantages for factoring customers
 - An exemplary factoring company

9. Financing reorganisation
 - Causes of crises
 - Phase model of the reorganisation process
 - Requirements for reorganisation concepts
 - Types of reorganisation measures

Methods

Seminar, exercises

Notes

Study focus "Finance"

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Institutionen, Instrumente und Kapitalmarkttheorie, 7. Auflage, Erich Schmidt
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Module A-39 Bank management

Module coordinator	Prof. Dr. Jürgen Sikorski
Study focus	Finance
Course number and course name	A7123 Financial industry and risk management A7121 Corporate banking A7122 Consumer banking and financial services
Semester	7
Module length	1 semester
Module frequency	Once a year
Type of course	Compulsory
Level	Undergraduate
SWS	12
ECTS	18
Workload	Attendance: 180 hours Independent study: 360 hours Total: 540 hours
Course language	German
Type of examination	Will be determined in the study plan (Course assignment and/or written exam and/or oral exam and/or assignment)

Module objectives

The objective of the module "Bank management" is for the students to become familiar with the principles of bank management and the basics of insurances, and to be able to apply these in practice. They understand the product portfolio of banks and insurance companies, and can, based on an analysis of the investment and capital requirements, offer these products as solutions to private and corporate customers. The students are able to illustrate different instruments of results and risk management employed by banks and are able to apply these in operational practice.

In detail, the module "Bank management" covers the following learning objectives:

- The students are familiar with the structure of the financial services sector in Germany and master the essential legal frameworks for banks and other financial service providers.
- They know the risks credit institutions are faced with, as well as key strategies and instruments of risk prevention and risk limitation.
- The students are able to present the products of credit institutions and their partners (in particular, insurance companies) to corporate clients, they know individual credit products and can apply these to the individual financing, investment and security needs of a company.

- They master the newer rating procedures according to Basel II/III and are able to take these into account, both in credit analysis and in calculating credit costs.
- The students can apply essential tools for corporate banking management to professional practice.
- They are aware of the financial basic needs of private households and are able to develop solutions for private customers.
- They apply marketing-related instruments to consumer banking.
- They are able to analyse processes in lending and deposit banking and to apply these in the context of activity-based costing and to credit costs calculations.
- The students are familiar with products of the payment transaction and credit card business and understand recent developments such as SEPA and Electronic Banking.

Entry requirements/recommended requirements

The successful completion of the following courses is recommended:

- Finance and investment
- Controlling and treasury
- Financial services and financial planning

Content

A7121 Corporate banking

1. Corporate banking at a glance
 - Customer groups in corporate banking
 - Financial products in corporate banking
 - Providers (national, international, group institutes)
2. Strategies and distribution policy in corporate banking
 - Current challenges in corporate banking
 - Strategies of different banks in corporate banking
 - Target group management in corporate banking
 - Distribution policy in corporate banking
 - Holistic consulting in corporate banking
3. Credit business with corporate customers
 - Granting credits to corporate customers / credit analysis
 - Rating and scoring in the Sparkassen-Finanzgruppe
4. Structural and procedural organisation of corporate banking
 - The corporate customer consultant / corporate account manager
 - Task sharing in corporate banking
 - Processes / procedural structure (in particular credit process)

5. Product policy in corporate banking
 - Starting points for product development in corporate banking
 - Products for satisfying credit needs (loans, bonds)
 - Products for satisfying investment needs of corporate customers
 - Products for managing risks of corporate customers
 - Products for managing the liquidity of corporate customers (cash management and payments)
 - Products for supporting international activities (trade finance)

6. Price policy and price calculation in corporate banking
 - Price policy in corporate banking
 - Tasks and particularities of banking calculation
 - Earnings components and costing objects
 - Calculating the net interest income: Interest margin calculation and market interest rate method
 - Calculating the handling charges: Process costing, equivalence coefficient costing and activity-based costing
 - Calculating risk costs and equity costs
 - Calculating credit costs

7. Results and process management in corporate banking
 - The loan decision process
 - Distribution management and distribution controlling in corporate banking

A7122 Consumer banking and financial services

1. Consumer banking / retail banking at a glance
 - Financial services for private customers
 - Current lines of development for demand in financial services in consumer banking
 - Competition in consumer banking
 - Basic strategies in consumer banking (e.g. direct bank or branch bank)
 - Partners and one-stop banking strategies
 - Cross-selling

2. Market development in consumer banking
 - Marketing-related instruments (product/pricing policy communication policy, distribution policy, service policy etc.)
 - Market development strategies (one-to-one, target-groups, etc.)

3. The customer in consumer banking
 - Customer segmentation

- Customer loyalty and winning new customers
4. Distribution channels in customer banking
 - Personal sales (branch, mobile sales)
 - Electronic distribution (internet, self-service, call centres, etc.)
 - Multi-channel distribution (interaction and management of distribution channels, etc.)
 5. Consulting and sales in consumer banking
 - The customer buying process
 - Systematic distribution process (events, target customers, appointments, etc.)
 6. Product and price policy in consumer banking
 - Product and product range policy
 - Offering integrated services
 - Developing banking products
 - Price policy / price differentiation in consumer banking
 7. Concepts for products and problem solutions in consumer banking
 - Liquidity and service
 - Investment / asset generation
 - Financing purchases
 - Maintaining income
 - Pension plan
 - Private banking
 8. Organisation and management of consumer banking
 - Credit analysis in consumer banking (including information, credit scoring, loan securities)
 - Process management and outsourcing
 - Branch management, customer group management, product management
 - Incentives and remuneration
 - Calculation of product-related business cases
 9. Selected financial services and their providers
 - Investment companies and fund products
 - Building societies and building loan agreements

A7123 Financial industry and risk management

1. Financial industry at a glance

- Providers (banks, insurance companies, financial services institutions, etc.)
 - Products (credit, investment, insurance etc.)
 - Distribution channels
2. Fundamentals of the banking business
 - Management and legal definitions of the banking business
 - Macroeconomic tasks of banks
 - Systematisation of banking services
 - Structure of the German banking system
 3. Fundamentals of the insurance business
 - Theoretical principles of the insurance business
 - The insurance contract
 - Classification of insurances
 - Reinsurances
 - Principles of insurance management
 - Calculating insurance premiums
 4. Organisational structures of financial service providers
 - Influencing factors and layout variations of organisational structures of credit institutions
 - Practical examples of organisational structures of credit institutions
 - Legal forms and organisation of insurance companies
 5. Annual financial statements of banks and insurance companies
 - The annual financial statements of credit institutions
 - The annual financial statements of insurance companies
 6. Financial risks and risk management at a glance
 - Risks and risk management
 - Value at risk

7. Regulatory framework for the financial services industry (in particular credit institutions)

- Overview of the legal foundations
- Institutions of the banking and insurance supervision
- Obligatory licencing of financial services
- Basel II and Basel III: Capital adequacy requirements for credit institutions
- The Solvency Directive for controlling banking risks
- Special organisational obligations of credit institutions and minimum requirements for risk management (MaRisk)
- Compliance and money laundering

8. Managing default risks

- Quantifying default risks
- Measures for managing default risks
- Supervisory regulations for managing the lending business
- MaRisk for minimising default risks

9. Managing market price risks

- Quantifying and managing interest rate risks
- Quantifying and managing currency risks
- Minimising market price risks by MaRisk

10. Managing liquidity risks

- Starting points for managing liquidity risks
- Supervisory regulations for liquidity risks
- Managing liquidity risks
- Minimising liquidity risks by MaRisk

11. Managing operational risks

- Instruments for quantifying and managing operational risks
- Minimising operational risks by MaRisk

Methods

Seminar, exercises

Notes

Study focus "Finance"

References

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Büschgen, Hans E., Börne, Christoph J., Bankbetriebslehre, 4. Auflage, UTB, Stuttgart, 2003

Ettmann, Bernd, Wolff, Karl, Wurm, Gregor, Kompaktwissen Bankbetriebslehre, 17. Auflage, Bildungsverlag EINS, Troisdorf 2009

Geyer, Günther, Das Beratungs- und Verkaufsgespräch in Banken: mehr Erfolg durch aktiven Verkauf, 8. Auflage, Gabler, Wiesbaden 2009

Hartmann-Wendels, Thomas, Pfingsten, Andreas, Weber, Martin, Bankbetriebslehre, 4. Auflage, Springer, Berlin Heidelberg New York 2007

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Priewasser, Erich, Die Priewasser-Prognose, Bankstrategien und Bankmanagement 2009, Fritz Knapp Verlag, Frankfurt am Main 1994

Rosenbaum, Markus, Wagner, Fred, Versicherungsbetriebslehre: Grundlegende Qualifikationen, Verlag Versicherungswirtschaft, Karlsruhe 2002

Sauter, Werner, Grundlagen des Bankgeschäfts, 9 Auflage, Frankfurt School Verlag, Frankfurt 2010

Schmoll, A., Die Praxis der Firmenkundenbetreuung, Geschäftsbeziehungen erfolgreich intensivieren, Wien 2009, 3. Auflage, MANZ, 2009

Module A-40 National economic policy and monetary policy

Module coordinator	Prof. Dr. Hans Paul Bisani
Course specialisation	
Course number and course name policy	A4108 Introduction to national economic A4109 National accounts, monetary policy
Lecturer	Prof. Dr. Hans Paul Bisani
Semester	4
Module length	1 semester
Module frequency	
Type of course	Compulsory
Level	Undergraduate
SWS	4
ECTS	5
Workload	Attendance: Independent study: Total: hours
Course language	German

Module objectives

The students acquire a basic understanding of the economic interrelations within an economy. They know the underlying concepts and theories. The students are able to assess the basic options of economic governance. They question the causes of macroeconomic imbalances, can assess their effects and explain instruments and mechanisms of national economic policies as well as of the European monetary policy. The module enables the students to classify and evaluate economic issues and issues of economic policy.

A4108 Introduction to national economic policy

The students are provided with an overview of the institutions, objectives and instruments of governmental economic policy.

They gain insight into the opportunities and limitations of economic policy strategies when faces with changing social and environmental challenges.

The students will be able to assess and evaluate the impacts and effects of economic policy measures.

A4109 National accounts, monetary policy

The students acquire basic knowledge in economic accounting, price level instabilities (inflation, deflation) and in currency and monetary policy.

They understand the operational implementation of Eurosystem 's monetary policy and its consequences for the economic agents and the economy as a whole.

They will learn to indicate possible courses of action in order to be able to react to threats to price level stability or potential monetary policy interference in a manner suitable for the situation.

Entry requirements/recommended requirements

Successful completion of the module A-08 "Economics"

Content

A4108 Introduction to national economic policy

- Historical economic orders (economic systems)
- Fundamental problems of economic policy
- Areas and instruments of economic policy (regulatory policy, process policy and structural policy)

· Fundamental ideas of supply-oriented and demand-oriented economic policy (strengths, weaknesses, implementation problems)

- Selected macroeconomic problem areas
- Labour market and employment policy
- Market and state failures
- Intergenerational sharing of burdens
- Distribution of wealth and income
- Problems of educational policy
- Problems of environmental policy

A4109 National accounts, monetary policy

- National accounts as information base for economic policy (data sources and their accuracy, situational and development awareness, assessing production factors, balance of payments and international investment position)
- The issue of public debt, income and wealth distribution and hidden economy
- International monetary system, knowledge of external and monetary interrelations, overview of international monetary organisations (IMF, World Bank)
- Participating countries of the European Economic Union (European integration)
- The Eurosystem as an institution (objectives and independence, structure and decision-making structure)
- Insight into the economic significance of the monetary and lending system, including the relationship between the monetary and real economy (including risk of financial and debt crises and their consequences for the real economy)
- Knowledge of monetary, credit, and currency policy instruments
- International comparison of national monetary policy institutions (esp. difference between US-FED and Eurosystem)

Methods

Seminar, exercises, discussion and teamwork

Notes

Comprehensive lecture notes for the courses will be provided at the beginning of the semester. Additionally, a vhb-course "Wirtschaftspolitik" (Economic policy) will be provided as a preparation resource by Prof. Dr. Akhotmee, if required.

References

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Görgens, E., Ruckriegel, K., Seitz, F., Europäische Geldpolitik, 5. Auflage, Lucius & Lucius Verlag, Stuttgart, 2008 oder aktuellere Auflage

- Kapitel I und II
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