

Please note: This is a computer-assisted translation. The details of the modules may be subject to changes. For specific information please contact our international student advisors

## Appendix 5

### Module handbook for the degree programme

#### Business Administration

Bachelor of Science

in the Department of Economics

at Darmstadt University of Applied Sciences

dated 12 November 2024

Underlying BBPO dated 12 November 2024 (Official Notices for the Year 2025)

## Module overview

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| 1   | Module name<br>Key competencies  |
| 1.1 | Module code<br>111000  |
| 1.2 | Type<br>Compulsory   |
| 1.3 | Course<br>Key competencies<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO   |
| 1.4 | Semester<br>Semester 1   |
| 1.5 | Module coordinator<br>Bürkner  |
| 1.6 | Additional lecturers   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | <p>Content</p> <p>Introduction</p> <ul style="list-style-type: none"> <li>• Framework conditions and success factors of modern work as a business economist/manager</li> <li>• Information and communication, perceptions and understanding, operational activities</li> </ul> <p>Module I: Stress, resilience and performance</p> <ul style="list-style-type: none"> <li>• Pressure and stress (stress models: Lazarus, Siegrist, etc.)</li> <li>• Mindfulness and thought patterns ("fast thinking, slow thinking")</li> <li>• Dimensions of resilience (dealing with stressors, drivers and motives for performance, tension and relaxation)</li> <li>• Mental health and performance</li> <li>• Self-management</li> <li>• Practical exercises: Exercises and reflections on stress, strain and resilience, as well as self-management in the context of task completion</li> </ul> <p>Module II: Communication, successful negotiation, conflict management</p> <ul style="list-style-type: none"> <li>• Basic communication models</li> <li>• Communication tools and methods in a business context</li> <li>• Negotiations – goals, participants and phases in negotiations</li> <li>• Forms of conflict and approaches to conflict resolution, including "prevention"</li> <li>• Practical exercises: Negotiation talks and conflict talks in the context of task processing</li> </ul> <p>Module III: Group collaboration and teamwork</p> <ul style="list-style-type: none"> <li>• Group collaboration and teamwork</li> <li>• Roles and functions in a team</li> <li>• Rules and interactions within the team</li> <li>• Methodological and social skills in teamwork</li> <li>• Practical exercises: Exercises and reflections on cooperation in the context of task completion</li> </ul> |

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|   | <p>Module IV: Presenting in lectures</p> <ul style="list-style-type: none"> <li>• Goals and functions of presentations</li> <li>• Preparing presentations (structuring, visualisation and design, scheduling and preparatory steps)</li> <li>• Delivering presentations (presentation style, body language and other behaviour, activating and engaging listeners)</li> <li>• Follow-up to presentations (documents and subsequent communication, reuse of the presentation via social media, etc.)</li> <li>• Practical exercises: Presenting in lectures as part of task completion</li> </ul> <p>Module V: Fundamentals of academic work</p> <p>Extended studies: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p>  |
| 3 | <p>Objectives</p> <p>Knowledge</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>• describe and explain the framework conditions and success factors of modern work as a business economist/manager;</li> <li>• present and demonstrate the fundamentals of information and communication, perception and understanding, and their respective influence on business activities;</li> <li>• explain and describe the fundamental concepts of communication, negotiation and conflict management;</li> <li>• explain teamwork and cooperation in groups and explain the corresponding concepts of roles, interaction and social competence;</li> <li>• present and explain the objectives and functions of presentations as well as the preparation, implementation and follow-up phases of presentations.</li> </ul> <p>Skills:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>• effectively use and apply their knowledge of perception, stress, resilience and self-management in the context of the exercises;</li> <li>• effectively apply their knowledge of communication, negotiation and conflict management in negotiation and conflict situations within the framework of exercises;</li> <li>• effectively implement their knowledge of group collaboration and teamwork in the exercises and in subtasks as part of the task processing;</li> <li>• successfully use and apply their knowledge of presentation in the context of the exercises.</li> </ul> <p>Competencies:</p> <p>As part of a group assignment, students can independently and purposefully apply their knowledge and skills in the area of social and personal competence to successfully complete the task, present and defend the results through a written paper and a presentation</p> |
| 4 | <p>Teaching and learning methods</p> <ul style="list-style-type: none"> <li>• Lecture (L), exercise (E) and, if necessary, other (subject-specific) teaching methods</li> <li>• Group work and case studies on the application of key skills in real-life situations</li> <li>• Self-study and individual reflection</li> <li>• Feedback from lecturers and peers</li> </ul> <p>Extended study programme: Additional teaching and learning methods (usually lectures, tutorials and seminars) in additional courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>   |

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| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>  |
| 6  | <p>Examination form, examination duration and examination requirements</p> <p>Examination in the form of</p> <ul style="list-style-type: none"> <li>• a presentation at the end of the semester (15 to 45 minutes)</li> <li>• a reflection report on the contents of the module</li> </ul> <p>Opportunities to repeat the examination [and, if applicable, the preliminary examination] are available in the following semester.</p> <p>Preliminary examination requirement in the form of compulsory attendance.</p> <p>Passing the preliminary examination requirement is a prerequisite for participation in the examination. The preliminary examination requirement is not graded.</p> <p>Extended studies: Additional ungraded preliminary examination requirements for additional courses in accordance with Section 7 (3) BBPO</p> |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>None</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Erpenbeck/Sauter: Knowledge, Values and Competencies in Employee Development,</p> <p>Springer Glasl: Conflict Management, Haupt</p> <p>Joiko/Schmauder/Wolff: Mental Stress and Strain in Professional Life. Recognising – Shaping Kabat-Zinn: Healthy Through Meditation, Knaur</p> <p>Rossié: Speaking Freely: On Radio, Television and in Front of an Audience. Training for Presenters and Speakers, Springer</p> <p>Seifert: Visualising, Presenting, Moderating, Gabal</p>  |

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| 1   | Module name<br>Introduction to law   |
| 1.1 | Module code<br>112000  |
| 1.2 | Type<br>Obligation   |
| 1.3 | Course<br>Introduction to law<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO  |
| 1.4 | Semester<br>Semester 1   |
| 1.5 | Module coordinator<br>Thiele   |
| 1.6 | Additional lecturers   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | <p>Content</p> <p>This module teaches the fundamentals and systematics of law. In particular, the following topics are covered in this context:</p> <ul style="list-style-type: none"> <li>• Functions of law</li> <li>• Sources of law and classification of law</li> <li>• Overview of constitutional law and the law governing the organisation of the state, including fundamental rights</li> <li>• Overview of European Union (EU) law</li> </ul> <p>In addition, this module will provide an introduction to private commercial law. The following content will be taught in this module in this context:</p> <ul style="list-style-type: none"> <li>• Overview of the areas of private commercial law</li> <li>• Structure and systematics of the Civil Code (BGB)</li> <li>• Natural and legal persons</li> <li>• Legal objects</li> <li>• Legal transactions, declarations of intent, obligations</li> <li>• Conclusion of contracts</li> <li>• Right of representation</li> <li>• Time limits and deadlines</li> <li>• Limitation</li> <li>• Freedom of contract (private autonomy) and limits</li> <li>• Overview of contractual obligations with in-depth coverage of sales contract law</li> <li>• Overview of performance disruptions (default, impossibility)</li> <li>• Material defects and defects of title in sales contract law</li> <li>• Overview of the law governing general terms and conditions (GTC)</li> <li>• Overview of the types of contracts in the German Civil Code (BGB)</li> </ul> |

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|   | <p>Furthermore, the module will focus on teaching the methodology of jurisprudence. In this context, the structure of legal principles, the interpretation of norms and legal principles, and subsumption (and syllogism) will be discussed and taught.</p> <p>Extended programme: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p>  |
| 3 | <p><b>Objectives</b></p> <p><b>Knowledge:</b></p> <p>Students acquire an overview of the fundamentals of the German legal system, the core institutions of the European Union, and basic knowledge as well as application-oriented in-depth knowledge of the core areas of civil law covered in the first three books of the German Civil Code (BGB). Students are able to recount key facts about the Federal Republic of Germany and the European Union and are familiar with the relevant regulatory locations and content of the fundamental legal structures. In the areas of the general part, the law of obligations and property law of the BGB, students gain in-depth knowledge of the basic material of civil law, are familiar with the relevant standards and can understand the solutions to conflicts of interest adopted by legislators.</p> <p><b>Skills:</b></p> <p>Students will be able to understand both the origins and the interrelationships of German and EU law, answer fundamental questions regarding the jurisdiction of German and EU law, and outline the legal background of the internal market. In the core area of civil law relating to private commercial law, students will also master basic case-solving techniques.</p> <p><b>Competencies:</b></p> <p>By combining overview and in-depth knowledge with methodological knowledge of law, students acquire the skills to recognise the fundamental normativity of economic activity and to both predict and retrospectively resolve prototypical areas of conflict in private commercial law.</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Lecture (V)</p> <p>Extended studies: Additional teaching and learning formats (usually lectures, exercises and seminars) in supplementary courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Communication media (including electronic learning platform), presentation media (including projector, whiteboard, flipchart, smartboard, Metaplan)</p>   |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>  |
| 6 | <p><b>Examination form, examination duration and examination requirements</b></p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p> <p>Extended study programme: Additional ungraded preliminary examination requirements for additional courses in accordance with</p>   |



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|    | o 7 (3) BBPO   |
| 7  | Required knowledge<br>None   |
| 8  | Recommended knowledge<br>None  |
| 9  | Duration, time structure and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.  |
| 10 | Usability of the module  |
| 11 | Literature<br>Ann/Hauck/Obergfell: Compact Private Commercial Law, Vahlen<br>Detterbeck: Public Law, Vahlen<br>Hakenberg: European Law, Vahlen<br>Kühl/Reichold/Ronellenfitsch: Introduction to Law, C.H. Beck Lange: Basic<br>Knowledge of Civil Commercial Law, Vahlen<br>Medicus/Petersen: Basic Knowledge of Civil Law, Vahlen<br>Mehring/Hesse/Herzog/Kurtz: Civil Law for Study and Practice, Vahlen |

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| 1   | Module name<br>External Financial Reporting   |
| 1   | Module code<br>113000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>External financial reporting<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO  |
| 1.4 | Semester<br>Semester 1  |
| 1.5 | Module coordinator<br>Almeling  |
| 1.6 | Additional lecturers<br>Fresl   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | Content <ul style="list-style-type: none"> <li>• Fundamentals and basic concepts of external financial reporting</li> <li>• Accounting systems</li> <li>• Double-entry bookkeeping techniques</li> <li>• Preparation and evaluation of annual financial statements</li> </ul> Extended studies: Additional content in supplementary courses in accordance with Section 7 (3) BBPO |

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| 3 | <p><b>Objectives</b></p> <p><b>Knowledge:</b></p> <p>Students are able to explain the fundamentals and basic concepts of external financial reporting. They are able to describe the tasks and objectives of external financial reporting as well as the legal framework and standards. They can distinguish between the various accounting instruments (balance sheet, profit and loss statement, notes, management report, cash flow statement) and relate them to one another.</p> <p><b>Skills:</b></p> <p>Students are able to apply double-entry bookkeeping techniques to typical situations encountered in industrial and service companies (including the use of electronic accounting systems). They can derive the balance sheet and profit and loss statement of a corporation from the accounts. They are able to perform basic analyses and evaluations of the annual financial statements.</p> <p><b>Competencies:</b></p> <p>Students are able to assess the limitations of the informative value of annual financial statements. They can weigh up different concepts of performance measurement (also taking into account effects on the corporate environment).</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Lecture (L), exercise (E)</p> <p>Extended studies: Additional teaching and learning formats (usually lectures, exercises and seminars) in supplementary courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>   |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>   |
| 6 | <p><b>Examination form, examination duration and examination requirements</b></p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>Preliminary examination in the form of exercises (test, quiz, case study, etc.). The preliminary examination is not graded.</p> <p>Passing the preliminary examination is a prerequisite for participation in the examination.</p> <p>The examination and preliminary examination can be retaken in the following semester.</p> <p>Extended study programme: Additional ungraded preliminary examination requirements for additional courses in accordance with</p> <ul style="list-style-type: none"> <li>o 7 (3) BBPO</li> </ul>   |
| 7 | <p><b>Required knowledge</b></p> <p>None</p>   |

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| 8  | Recommended knowledge<br>None  |
| 9  | Duration, schedule and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.  |
| 10 | Usability of the module  |
| 11 | Literature<br>Coenenberg/Haller/Mattner/Schultze: Introduction to Accounting, Schäffer-Poeschel<br>Kimmel/Weygandt/Kieso: Financial Accounting, International Student Version, Wiley<br>Schmolke/Deitermann: Industrial Accounting, Winklers |

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|-----|---|
| 1   | Module name<br>Business Mathematics   |
| 1   | Module code<br>114000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Business Mathematics<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO  |
| 1.4 | Semester<br>Semester 1  |
| 1.5 | Module coordinator<br>Puth, Schösser  |
| 1.6 | Additional lecturers  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | Content <ul style="list-style-type: none"> <li>• Mathematical fundamentals</li> <li>• Functions</li> <li>• Financial mathematics</li> <li>• Differential calculus</li> <li>• Integral calculus</li> <li>• Matrix calculus</li> <li>• Linear equation systems</li> <li>• Multivariate functions</li> <li>• Optimisation</li> </ul> Extended studies: Additional content in supplementary courses in accordance with Section 7 (3) BBPO |

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| 3  | <p>Objectives</p> <p>Knowledge</p> <p>Students are able to read and understand mathematical formulas and facts. Skills:</p> <p>Students will be able to apply the basic tools of business mathematics to solve economic problems.</p> <p>Competencies:</p> <p>Students will be able to develop mathematical models of economic relationships of moderate complexity.</p>   |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (L), exercise (E)</p> <p>Extended studies: Additional teaching and learning formats (usually lectures, exercises and seminars) in supplementary courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>  |
| 6  | <p>Examination form, examination duration and examination requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p> <p>Extended study programme: Additional ungraded preliminary examination requirements for additional courses in accordance with</p> <p>o 7 (3) BBPO</p> |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>None</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |

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| 11 | <p><b>Literature</b></p> <p>Sydsaeter/Hammond/Strom/Carvajal: Mathematics for Economists, Pearson Böker:</p> <p>Mathematics for Economists – The Workbook, Pearson</p> <p>Tietze: Introduction to Applied Business Mathematics, Springer Helm/Pfeifer/Ohser:</p> <p>Mathematics for Economists, Carl Hanser Verlag Poguntke: Basic Course in</p> <p>Business Mathematics, Berliner-Wissenschafts-Verlag</p> <p>PirkI: Self-organised Learning of the Fundamentals of Algebra and Functions, Lehrerselbstverlag</p> |
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| 1   | Module name<br>Management and Organisation  |
| 1.  | Module code<br>115000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Management and Organisation<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO   |
| 1.4 | Semester<br>Semester 1  |
| 1.5 | Module coordinator<br>Nettelbeck, Vieth   |
| 1.6 | Additional lecturers<br>Kopsch, Stork, Kohn   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | Content <ul style="list-style-type: none"> <li>• Basic concepts of management and organisation</li> <li>• Decision-making and decision-making methods</li> <li>• Concepts and methods of strategic, normative and operational management</li> <li>• Organisational forms of companies</li> <li>• Organisational design and change management</li> <li>• Business process management and continuous improvement processes (CIP)</li> <li>• Innovation management and business development</li> <li>• Newer organisational and management concepts (including agile organisations, digital transformation, management concepts for Industry 4.0)</li> </ul> <p>Extended programme: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p>  |
| 3   | Objectives<br>Knowledge<br>Students will be able to <ul style="list-style-type: none"> <li>• provide an overview of the concept, tasks and sub-areas of management and organisation as well as their fundamental conceptual approaches (situational and system-oriented approaches);</li> <li>• Describe the forms of organisational structure in companies and explain their respective advantages and disadvantages (in particular functional and divisional organisation, matrix organisation, group organisation).</li> <li>• Explain procedures and methods for analysing and presenting structural and procedural organisational issues and provide an overview of simple concepts of organisational change (change management);</li> <li>• Describe newer concepts for the organisation and management of companies and explain their respective advantages and disadvantages (e.g. virtual and network organisation, knowledge management,</li> </ul> |



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|   | <p>management concepts for Industry 4.0) Skills:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>• provide an overview of the characteristics of corporate decision-making and explain simple systematic methods of decision-making (in particular systematic problem-solving processes, utility analysis, uncertainty/risk calculations) and apply them to simple problems;</li> <li>• Explain the basic model of decision theory and selected methods of operational, strategic and normative corporate management and apply them to simple problems (e.g. portfolio analysis, product market and competition strategies, SWOT analysis, corporate mission statement, MbO).</li> <li>• Explain selected concepts and methods for process improvement (in particular business process reengineering, Kaizen/CIP, PDCA cycle and PDCA tools) and apply them to simple problems.</li> </ul> <p>Competencies:</p> <p>Students can link current events and developments in the economy and business to the knowledge content.</p>       |
| 4 | <p>Teaching and learning methods</p> <p>Seminar-style lecture (V) with lecture hall exercises (Ü) and small case studies, self-study</p> <p>Extended studies: Additional teaching and learning formats (usually lectures, exercises and seminars) in supplementary courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>   |
| 6 | <p>Examination form, examination duration and examination requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>Preliminary examination work (e.g. laboratory experiments, completion of exercises or development tasks) – also in group work – is also possible. Preliminary examination work may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination are available in the following semester.</p> <p>If preliminary examination requirements are stipulated, passing the preliminary examination requirement is a prerequisite for participation in the examination.</p> <p>Extended studies: Additional ungraded preliminary examination requirements for additional courses in accordance with</p> <p>Section 7 (3) BBPO</p> |

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| 7  | Required knowledge<br>None  |
| 8  | Recommended knowledge<br>None   |
| 9  | Duration, time structure and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.   |
| 10 | Usability of the module   |
| 11 | <p>Literature</p> <p>Schreyögg/Koch: Fundamentals of Management: Basic Knowledge for Study and Practice, Gabler</p> <p>Robbins et al.: Management: Fundamentals of Business Management, Pearson</p> <p>Thommen/Achleitner: General Business Administration: Comprehensive Introduction from a Management Perspective, Gabler (chapters on management and organisation)</p> <p>Dillerup/Stoi: Corporate Management: Management &amp; Leadership, Vahlen</p> <p>Hungenberg/Wulf: Fundamentals of Corporate Management, Springer</p> <p>Breisig: Business Organisation: Organisational Fundamentals and Management Concepts, nwb</p> <p>Klimmer: Business Organisation: A Compact and Practical Introduction, nwb</p> <p>Vahs: Organisation: Introduction to Organisational Theory and Practice, Schäffer-Poeschel</p> <p>Macharzina/Wolf: Business Management – International Management Knowledge: Concepts – Methods – Practice, Springer Gabler</p> <p>Change Management, TEN HAVE: Change Canvas, Schäffer-Poeschel</p> <p>Huber: Routine Management, Springer</p> <p>Drucker: The Peter F. Drucker Reader, Ascent Audio</p> <p>Laux/Gillenkirch/Schenk-Mathes: Decision Theory, Springer</p> |

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| 1   | Module name<br>Business Administration: A Critical Contextual Introduction   |
| 1.  | Module abbreviation<br>116000  |
| 1.  | Type<br>Compulsory   |
| 1.3 | Course<br>Business Administration: A Critical Contextual Introduction Extended<br>programme: Additional courses in accordance with § 7 (3) BBPO  |
| 1.  | Semester<br>Semester 1   |
| 1.5 | Module coordinator<br>Almeling, Klüh, Puth   |
| 1.6 | Additional lecturers   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German or English   |
| 2   | <p>Content</p> <p>The course introduces students to business administration by covering the classic content of an introductory business administration course:</p> <ul style="list-style-type: none"> <li>• Organisation, personnel and corporate management</li> <li>• Production and value creation processes</li> <li>• Investment and financing</li> <li>• Accounting and reporting</li> <li>• Strategy and marketing</li> </ul> <p>contextualised using the following content:</p> <ul style="list-style-type: none"> <li>• History of economics – History of business administration</li> <li>• Technological change and business administration</li> <li>• Economic systems</li> <li>• Businesses in the social and socio-ecological market economy</li> <li>• Business administration in the Anthropocene</li> </ul> <p>and critically assesses the following content:</p> <ul style="list-style-type: none"> <li>• Expectations of business organisations</li> <li>• New organisational theories</li> <li>• Sustainability and business administration</li> <li>• Ethical perspectives</li> <li>• Businesses from a national, European and global perspective</li> </ul> <p>Extended studies: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p> |

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| 3  | <p>Objectives</p> <p>Knowledge</p> <p>Students can identify and present the theoretical principles and fields of application of business administration.</p> <p>Skills:</p> <p>Students will be able to apply their specialist knowledge to current and practical issues in business administration. They will be able to apply the methods they have learned to solve the problems presented to them and, if necessary, independently acquire further methods.</p> <p>Competencies:</p> <p>Students can formulate substantive and critical questions about the fundamental knowledge of business administration. They are able to classify practical case studies in business administration, develop solutions and evaluate results.</p> |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (L), exercise (E)</p> <p>Extended studies: Additional teaching and learning formats (usually lectures, exercises and seminars) in supplementary courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>  |
| 6  | <p>Examination form, examination duration and examination requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p> <p>Extended study programme: Additional ungraded preliminary examination requirements for additional courses in accordance with</p> <p>o 7 (3) BBPO</p>   |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>None</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |

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| 11 | <p>Literature</p> <p>Brockhoff: Business Administration in Science and History, Springer Gabler Chang:<br/>23 Things They Don't Tell You About Capitalism, FBV</p> <p>Ernst/Sailer: Sustainable Business Administration, UTB</p> <p>Kußmaul: Business Administration, De Gruyter Oldenbourg</p> <p>Schierenbeck/Wöhle: Fundamentals of Business Administration, De Gruyter Oldenbourg</p> <p>Schanz: A Brief History of Business Administration, UVK</p> <p>Straub: Introduction to General Business Administration, Pearson</p> |
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| 1   | Module name<br>Marketing  |
| 1   | Module code<br>121000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Marketing<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO   |
| 1.4 | Semester<br>Semester 2  |
| 1.5 | Module coordinator<br>Valizade-Funder   |
| 1.6 | Additional lecturers<br>Bürkner, Dannenberg, Maiberger  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | <p>Content</p> <ul style="list-style-type: none"> <li>• Marketing as a management task / Aspects of digital marketing</li> <li>• Marketing objectives</li> <li>• Marketing strategies and marketing measures (product, price, communication and distribution strategies)</li> <li>• Fundamentals of consumer behaviour</li> <li>• Market research</li> <li>• Competitive strategies</li> <li>• Case studies</li> </ul> <p>Extended programme: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p> |
| 3   | <p>Objectives</p> <p>Knowledge</p> <p>Students have a basic knowledge of marketing and can name and explain the most important methods in strategic marketing and their measures, as well as their effects.</p> <p>Skills:</p> <p>Students are able to independently apply given theories, concepts and methods from marketing to specific problems. Students can evaluate data and information from case studies and process it according to given criteria.</p> <p>Competencies:</p>  |

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|    | <p>Students can select, implement and interpret appropriate methods. They can overcome marketing-related challenges and evaluate the results. They can work effectively in a working group, recognise group leadership and, if necessary, take on this role themselves. By solving and presenting a team case study, they improve their analytical skills as well as their presentation and teamwork skills. Students can also independently tackle problems in the field of marketing.</p>   |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (L), exercise (E)</p> <p>Extended studies: Additional teaching and learning formats (usually lectures, exercises and seminars) in supplementary courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>   |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>   |
| 6  | <p>Examination form, examination duration and examination requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>Preliminary examination work (e.g. completion of exercises) – also in group work – is possible and may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed one third. If preliminary examination work is required, passing the preliminary examination work is a prerequisite for participation in the examination.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination are available in the following semester.</p> <p>Extended studies: Additional ungraded preliminary examination requirements for additional courses in accordance with Section 7 (3) BBPO</p> |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>None</p>  |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Berekoven/Eckert/Ellenrieder: Market Research: Methodological Foundations and Practical Application</p> <p>Homburg/Krohmer: Fundamentals of Marketing Management</p>   |

Kotler/Armstrong/Saunders/Wong: Fundamentals of Marketing

Kroeber-Riel/Weinberg/Gröppel-Klein: Consumer Behaviour, Vahlen

Meffert/Burmann/Kirchgeorg: Marketing: Fundamentals of Market-Oriented Business Management: Concepts – Instruments – Practical Examples, Springer Gabler

Backhaus/Erichson/Plinke/Weiber: Multivariate Analysis Methods: An Application-Oriented Introduction, Berlin, Springer

Herrmann/Homburg/Klarmann: Market Research Handbook: Methods – Applications – Practical Examples, Springer Gabler



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| 1   | Module name<br>General Information Systems  |
| 1   | Module abbreviation<br>122000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>General Information Systems<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO   |
| 1.4 | Semester<br>Semester 2  |
| 1.  | Module coordinator<br>Vieth   |
| 1.6 | Additional lecturers<br>Knoll, Kohn, Rebstock, Tafreschi, Engelstätter  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | <p>Content</p> <p>Disruptive developments in automation and digitalisation are shaping and changing the economy and society. As potential users, integrators, project managers or developers, students must therefore prepare themselves for the development, introduction and application of digital systems in professional practice in public and private sector companies.</p> <p>The course teaches the essential basics of working with digital systems in business and society, especially in connection with their application in operational processes.</p> <ul style="list-style-type: none"> <li>• Introduction: Content, objectives and subject matter of business informatics <ul style="list-style-type: none"> <li>○ Business management issues in companies with consideration of information sciences</li> <li>○ Contents, objectives and subject matter</li> <li>○ Developments</li> <li>○ Scientific context</li> <li>○ System design</li> </ul> </li> <li>• Technical fundamentals: structure and function of hardware, software and networks <ul style="list-style-type: none"> <li>○ Computers and peripheral devices</li> <li>○ Software</li> <li>○ Data models and database systems</li> <li>○ Networks</li> <li>○ Internet of Things</li> <li>○ Artificial intelligence</li> </ul> </li> <li>• Process management in companies: Integrated system of management, organisation and controlling <ul style="list-style-type: none"> <li>○ CANVAS model</li> <li>○ Development, implementation and application of digital application systems</li> </ul> </li> </ul> |

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|   | <ul style="list-style-type: none"> <li>○ Integration of digital application systems into operational performance, support and management processes</li> <li>○ Challenges and potential</li> <li>• Application systems: Support for business processes             <ul style="list-style-type: none"> <li>○ Topologies of application systems</li> <li>○ Operational and inter-company application systems</li> <li>○ Platforms</li> <li>○ Newer technologies such as artificial intelligence, the Internet of Things, platforms</li> </ul> </li> </ul> <p>Extended studies: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p>  |
| 3 | <p><b>Objectives</b></p> <p><b>Knowledge</b></p> <p>Students can describe the content, objectives and subject matter of business informatics and place business informatics in a holistic scientific context. They are able to outline the interactions between information management and goods and financial management processes in all areas and at all levels of a business.</p> <p>Students will be able to explain digital information systems, the design and structures of hardware and software systems, as well as networks and their integration into socio-technical systems. In addition, they are able to identify and explain challenges and potential in the implementation and use of digital information systems in companies. They can name methods and tools for system and process design and outline their rules of application.</p> <p><b>Skills:</b></p> <p>Students are able to analyse operational value creation processes at all levels and in all areas of a business, identify weaknesses and develop measures to improve processes, primarily using the methods and tools of digital information systems. They can quantify and compare the improvement potential of individual measures using known methods and tools and ultimately select efficient measures.</p> <p><b>Competencies:</b></p> <p>Based on the systems, methods and tools presented, students are able to develop their own solutions for improving value creation systems in companies, taking digitalisation into account.</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <ul style="list-style-type: none"> <li>• Lecture (V) (plenary work)</li> <li>• Exercises (Ü) in the form of presentations and discussions of case study solutions (individual work, partner work, group work)</li> <li>• Working on case studies</li> <li>• Laboratory practical (L) (individual work, partner work)</li> <li>• Self-study with the aid of a learning diary and video material for the course</li> </ul> <p>Extended study: Additional teaching and learning formats (usually lectures, exercises and seminars) in additional courses in accordance with § 7 (3) BBPO</p> <p>Media used: projector, blackboard, overhead projector, video recordings, inverted classroom, lecture notes, reading texts, case study texts, exercises, exam examples</p>   |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p>   |

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|    | Extended programme: additional workload for additional courses in accordance with Section 7 (3)<br>BBPO: 64 hours (0 CP)  |
| 6  | <p>Examination form, examination duration and examination requirements</p> <p>Alternative examination formats, as described below:</p> <ul style="list-style-type: none"> <li>• Examination form 1: Preliminary examination in the form of a case study with presentation (duration: 60 minutes) on the course and written examination (duration: 60 minutes)</li> <li>• Examination form 2: Examination in the form of a written examination (duration: 90 to 120 minutes) covering the entire course content of the module at the end of the module</li> </ul> <p>The prerequisite for participation in the examination is passing the preliminary examination.</p> <p>The proportion of the module grade accounted for by the preliminary examination in the form of case study work can be up to 25%.</p> <p>The proportion of the module grade accounted for by the examination in the form of a written test is at least 2/3.</p> <p>The prerequisite for participation in the examination is passing the preliminary examination, provided that a preliminary examination is required.</p> <p>Repeat opportunities for the preliminary examination and examination are available in the following semester.</p> <p>Extended study programme: Additional ungraded preliminary examination work for additional courses in accordance with</p> <ul style="list-style-type: none"> <li>o 7 (3) BBPO</li> </ul> |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>Module "Organisation and Management", knowledge of the use and benefits of digital application systems</p>  |
| 9  | <p>Duration, schedule and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Abts/Mülder: Basic Course in Business Informatics, Springer Vieweg</p> <p>Bächle/Kolb: Introduction to Business Informatics, Oldenbourg</p> <p>Bea/Scheuerer/Hesselmann: Project Management, UVK</p> <p>Gadatsch: Basic Course in Business Process Management, Springer</p> <p>Vieweg Gronau: Enterprise Resource Planning, Oldenbourg</p> <p>Hoppe/Wollmann: Lean Production with SAP®, Galileo</p> <p>PRESS Krcmar: Information Management, Springer</p> <p>Laudon/Laudon/Schoder: Business Informatics, Pearson</p> <p>Leimeister: Introduction to Business Informatics, Springer</p> <p>Schelle: Leading Projects to Success: Systematic and Compact Project Management, Deutscher Taschenbuch</p> <p>Schmelzer/Sesselmann: Business Process Management in Practice, Carl Hanser</p>   |

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| 1   | Module name<br>Cost and Performance Accounting  |
| 1.1 | Module abbreviation<br>123000   |
| 1.2 | Type<br>Cost and performance accounting   |
| 1.3 | Course<br>Cost and performance accounting<br>Extended studies: Additional courses in accordance with Section 7 (3) BBPO   |
| 1.4 | Semester<br>Semester 2  |
| 1.5 | Module coordinator<br>Hensberg  |
| 1.6 | Additional lecturers<br>Almeling, Fresl, Grisar-Klingert  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | <p>Content</p> <ul style="list-style-type: none"> <li>• Cost type accounting (basic costs, imputed depreciation, imputed interest, imputed risks, imputed entrepreneur's salary, imputed rent)</li> <li>• Cost centre accounting (cost centre formation, cost centre plan, operating statement, primary and secondary cost allocation)</li> <li>• Cost unit accounting (e.g. division costing, equivalence number costing, surcharge costing, machine hourly rate costing)</li> <li>• Cost unit time accounting (total cost method, cost of sales method)</li> <li>• Full cost accounting</li> <li>• Partial cost accounting (single-stage contribution margin accounting, multi-stage contribution margin accounting)</li> <li>• IT systems in internal accounting (e.g. Excel, databases, ERP systems)</li> <li>• Current issues in internal accounting</li> </ul> <p>Extended course of study: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p> |
| 3   | <p>Objectives</p> <p>Knowledge</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>• define, explain and subdivide cost types</li> <li>• List criteria for cost centre formation</li> <li>• Describe aspects of cost centre and cost unit accounting</li> <li>• Explain the differences between full cost accounting and partial cost accounting</li> <li>• Name and explain IT systems relevant to internal accounting</li> </ul> <p>Skills:</p> <p>Students are able to</p>  |

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|    | <ul style="list-style-type: none"> <li>• Compile basic costs and calculate calculated costs</li> <li>• create an operating statement</li> <li>• carry out primary and secondary cost allocation</li> <li>• calculate prices</li> <li>• draw up a single-stage or multi-stage contribution margin calculation</li> </ul> <p>Competencies:</p> <p>Students can solve problems in the field of internal accounting with the help of Excel</p>  |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (V) with integrated exercises (Ü) in the form of, for example, practical tasks, case studies and Excel applications in the computer room</p> <p>Extended study programme: Additional teaching and learning formats (usually lectures, exercises and seminars) in additional courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Projector (PowerPoint presentations), blackboard (blackboard notes as PDF), laboratory computers, Excel downloads, PDF downloads, Moodle, group work</p> |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended programme: additional workload for additional courses in accordance with Section 7 (3) BBPO: 64 hours (0 CP)</p>  |
| 6  | <p>Examination form, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p> <p>Extended study: Additional ungraded preliminary examination requirements for additional courses in accordance with</p> <p>o 7 (3) BBPO</p>  |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>External accounting</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Baumeister/Floren/Sträßer: Controlling with SAP ERP, Vahlen</p> <p>Coenenberg/Fischer/Günther: Cost Accounting and Cost Analysis, Schäffer-Poeschel.</p> <p>Däumler/Grabe: Cost Accounting 1 – Fundamentals, NWB</p> <p>Eppinger/Zeyer: Accounting as a Success Factor, Springer</p> <p>Friedl/Hofmann/Pedell: Cost Accounting, Vahlen</p>   |

Friedl/Hilz/Pedell: Controlling with SAP®, Springer

Olfert: Cost Accounting, NWB

Perridon/Steiner/Rathgeber: Corporate Finance, Vahlen Prexl: Excel for  
Business Students, UTB

Schels/Seidel: Excel in Controlling, Carl Hanser

Schmidt: Cost Accounting, Kohlhammer

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| 1   | Module name<br>Applied Microeconomics   |
| 1.  | Module code<br>124000   |
| 1.  | Type<br>Compulsory  |
| 1.3 | Course<br>Applied Microeconomics<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO  |
| 1.4 | Semester<br>Semester 2  |
| 1.5 | Module coordinator<br>Engelstätter  |
| 1.6 | Other teaching staff<br>Puth  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | <p>Content</p> <ul style="list-style-type: none"> <li>• Introduction: Subject matter, history and methods of economics</li> <li>• Markets and price formation: demand, supply, market equilibrium, elasticities, market efficiency and market rents</li> <li>• Government intervention in markets: price and quantity restrictions, taxes and subsidies</li> <li>• Market failure: externalities, public goods and common pool resources</li> <li>• Household behaviour: utility and consumption</li> <li>• Corporate behaviour: production and costs</li> <li>• Market forms: polypoly, monopoly, oligopoly, monopolistic competition</li> <li>• Newer approaches: information and behavioural economics</li> </ul> <p>Extended programme: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p> |

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| 3  | <p><b>Objectives</b></p> <p><b>Knowledge:</b></p> <p>Students learn how to use and develop an understanding of basic economic models such as supply and demand curves or utility and cost functions.</p> <p><b>Skills:</b></p> <p>Based on this knowledge, students can assess historical and, in particular, current market situations, such as price developments in various markets.</p> <p><b>Competencies:</b></p> <p>Students can explain the special role of the state in a market economy that faces market failure, e.g. due to externalities, and can develop appropriate regulatory measures to prevent market failure.</p> |
| 4  | <p><b>Teaching and learning methods</b></p> <p>Lecture (L), exercise (E)</p> <p>Extended studies: Additional teaching and learning formats (usually lectures, exercises and seminars) in supplementary courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>   |
| 5  | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>   |
| 6  | <p><b>Examination form, examination duration and examination requirements</b></p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p> <p>Extended study programme: Additional ungraded preliminary examination requirements for additional courses in accordance with</p> <p>o 7 (3) BBPO</p>  |
| 7  | <p><b>Required knowledge</b></p> <p>None</p>   |
| 8  | <p><b>Recommended knowledge</b></p> <p>Business mathematics</p>  |
| 9  | <p><b>Duration, time structure and frequency of the course</b></p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p><b>Usability of the module</b></p>  |



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| 11 | <p>Literature</p> <p>Acemoglu/Liabson/List/Belke: Economics, Pearson Bofinger:</p> <p>Fundamentals of Economics, Pearson Krugman/Wells:</p> <p>Economics, Schäffer-Poeschel</p> <p>Kulesa/El-Mohammed: Microeconomics and Competition: Understanding the Social Market Economy, UVK Verlag</p> <p>Mankiw/Taylor: Principles of Economics, Schäffer-Poeschel</p> |
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| 1   | Module name<br>Human Resources, Leadership and Organisational Development   |
| 1   | Module code<br>125000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Human Resources, Leadership and Organisational Development<br>Extended programme: Additional courses in accordance with Section 7<br>(3) BBPO   |
| 1.4 | Semester<br>Semester 2  |
| 1.5 | Module coordinator<br>Stork, Kopsch   |
| 1.6 | Additional lecturers<br>Altmann, Edel, Bürkner, Nettelbeck, Vieth   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | <p>Content</p> <ul style="list-style-type: none"> <li>• Classification of human resources in business administration, in particular the connections to leadership and organisational development as well as to corporate culture and strategy development</li> <li>• Human resources in companies and in the context of current economic and social development and transformation processes</li> <li>• The relationship between human resources, leadership and organisational development</li> <li>• Key areas of activity and fundamental concepts of personnel and organisational development – in particular human resources management and human relationship management</li> <li>• Actors, objectives and responsibilities in human resource management and human relationship management</li> <li>• Special opportunities and risks in the context of change processes (high complexity and uncertainty, as well as new constellations and areas of development)</li> <li>• The importance of values and attitudes in the context of human resources, leadership and organisational development</li> <li>• Fundamental areas of human resources, including <ul style="list-style-type: none"> <li>○ Personnel development</li> <li>○ Personnel marketing</li> <li>○ Personnel support</li> <li>○ Personnel planning and change</li> <li>○ Personnel controlling</li> </ul> </li> <li>• Fundamental concepts and approaches to organisational development, including <ul style="list-style-type: none"> <li>○ Classic approaches to change management</li> <li>○ Systemic approaches to organisational development</li> <li>○ Concepts for learning organisations</li> <li>○ Organisational behaviour</li> <li>○ Salutogenesis and the importance of occupational health management</li> </ul> </li> </ul> |

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|   | <ul style="list-style-type: none"> <li>Fundamental concepts and approaches to leadership <ul style="list-style-type: none"> <li>Leadership and management</li> <li>Motivation and leadership</li> <li>Transactional and Transformational Leadership</li> <li>Leadership styles, leadership concepts and leadership behaviour</li> <li>Leadership of and within teams</li> <li>Leadership and organisational culture</li> </ul> </li> <li>Projects and case studies on current and specific topics</li> </ul> <p>Extended programme: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p>  |
| 3 | <p>Objectives</p> <p>Knowledge</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>classify human resources in a business context, taking into account in particular the connections to leadership and organisational development as well as to corporate culture and strategy development</li> <li>describe the connections between human resources, leadership and organisational development against the backdrop of current economic and social development and transformation processes</li> <li>explain the central fields of action and fundamental concepts of personnel and organisational development.</li> <li>Identify and describe the actors, objectives and responsibilities in human resource management and human relationship management.</li> <li>Identify and explain the specific opportunities and risks in the context of change processes (high complexity and uncertainty, as well as new constellations and areas of development).</li> <li>Highlight and describe the importance of values and attitudes in the context of human resources, leadership and organisational development.</li> <li>Present the fundamental functional areas of human resources.</li> <li>Present the fundamental concepts and approaches to organisational development.</li> <li>Explain the fundamental concepts and approaches to leadership.</li> </ul> <p>Skills:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>Develop a suitable conceptual approach in the context of change processes, focusing in particular on the interrelationships between human resources, leadership and organisational development, and taking into account corporate culture and strategy development.</li> <li>Select suitable concepts and approaches in the core functions relating to human resources within the framework of case studies and exercises, highlighting their relevance to leadership and organisational development.</li> <li>Select suitable concepts and approaches to leadership in the context of case studies and exercises, highlighting their relevance to human resources and organisational development.</li> <li>Select appropriate concepts and approaches to organisational development within the framework of case studies and exercises, highlighting their relevance to human resources and leadership</li> <li>Work on typical challenges in personnel and organisational development processes using case studies and exercises</li> <li>Reflect on and discuss the significance of values and attitudes in the context of human resources, leadership and organisational development using case studies and exercises.</li> </ul> <p>Competencies:</p> <p>Students can independently develop approaches to current and specific tasks in change processes based on the fundamental functional areas of human resources and taking into account the basic concepts and approaches to leadership and organisational development. They can develop suitable implementation concepts and select appropriate methods and procedures. On this basis, they can design, present and discuss a convincing development approach (e.g. in a written paper or presentation).</p> |

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| 4  | <p>Teaching and learning methods</p> <p>Seminar-style lectures (V) with discussions and transfer exercises (Ü), e.g. in the form of project work, case studies, practical applications and presentations in teamwork</p> <p>Extended study programme: Additional teaching and learning formats (usually lectures, exercises and seminars) in additional courses in accordance with Section 7 (3) BBPO</p> <p>Media used: Projector/whiteboard presentations, lecture notes, video and audio documents, worksheets (exercises) and electronic learning platform</p>   |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>  |
| 6  | <p>Examination form, examination duration and examination requirements</p> <p>Examination in the form of a written exam (60 to 120 minutes; also e-exam) or in the form of a term paper with presentation (15 to 45 minutes), also in the context of companies and other organisations (70% of the module grade) covering the entire course content of the module at the end of the module or in the form of a presentation (15 to 45 minutes) as teamwork.</p> <p>Graded preliminary examination (30% of the module grade) in the form of exercises or development tasks or presentations – also as teamwork.</p> <p>The preliminary examination is a prerequisite for participation in the examination.</p> <p>Repeat opportunities for the examination and preliminary examination are available in the following semester.</p> <p>Extended studies: Additional ungraded preliminary examination requirements for additional courses in accordance with</p> <p>o 7 (3) BBPO</p> |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>Business mathematics</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Bergmann: New Work, New Culture, Arbor</p> <p>Dillerup/Stoi: Corporate Management, Vahlen</p> <p>Kahneman: Thinking, Fast and Slow, Siedler Kotter: The</p> <p>Penguin Principle, Droemer Knauer</p> <p>Malik: Leading, Performing, Living, Campus</p> <p>Meiffert: Personnel Development, Springer</p>   |

Nettelbeck/Schreier: Leading Through Crises – Remaining Human, Justus

von Liebig Picot et. al.: Organisation, Schäffer-Poeschel

Scharmer: Theory U: Starting from the Future; hren: Presencing as a Social Technique, Carl

Auer Stock-Homburg: Human Resource Management, Springer Gabler

Stork/Schuster/Kopsch/Grund: Resilience and Curiosity – A Playbook for Corporate Development, Darmstadt University of Applied Sciences

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| 1   | Module name<br>Investment and Financing  |
| 1.  | Module code<br>126000  |
| 1.2 | Type<br>Compulsory   |
| 1.3 | Course<br>Investment and financing<br>Extended programme: Additional courses in accordance with Section 7 (3) BBPO   |
| 1.4 | Semester<br>Semester 2   |
| 1.5 | Module coordinator<br>Fresl  |
| 1.6 | Additional lecturers<br>Hensberg   |
| 1.7 | Course level<br>Bachelor   |
| 1.8 | Language of instruction<br>German or English   |
| 2   | <p>Content</p> <p>The module covers the equivalent sub-areas of financing and investment. Sub-area financing:</p> <ul style="list-style-type: none"> <li>• Objectives of corporate financial policy and determination of capital requirements</li> <li>• Systematisation of external and internal financing as well as equity and debt capital</li> <li>• Leasing and factoring as special forms of financing</li> <li>• Financial management</li> <li>• Current developments in financing</li> </ul> <p>Sub-area: Investment</p> <ul style="list-style-type: none"> <li>• Types of operational investment decisions</li> <li>• Typical static and dynamic methods of investment appraisal</li> <li>• Current developments in investment</li> </ul> <p>Extended programme: Additional content in supplementary courses in accordance with Section 7 (3) BBPO</p> |

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| 3 | <p>Objectives</p> <p>Knowledge</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>• explain the most important steps in an investment process</li> <li>• explain and compare investment appraisal methods</li> <li>• Describe and structure financing alternatives</li> </ul> <p>Skills:</p> <p>Students are able to</p> <ul style="list-style-type: none"> <li>• assess the suitability of investment appraisal methods and select the appropriate ones</li> <li>• independently carry out investment calculations and utility analyses</li> <li>• determine the advantages of investment alternatives</li> <li>• Structure and classify types of financing</li> </ul> <p>Competencies:</p> <p>Students</p> <ul style="list-style-type: none"> <li>• can explain the key areas of corporate finance, including using examples.</li> <li>• are able to analyse/determine capital requirements appropriate to the situation.</li> <li>• can assess the fundamental advantages and disadvantages of individual forms of financing</li> <li>• can evaluate leasing and factoring as possible credit substitutes.</li> <li>• are able to apply the principles of typical static and dynamic investment calculation methods to examples</li> <li>• can identify current developments in investment and financing and apply them to examples</li> </ul> |
| 4 | <p>Teaching and learning methods</p> <p>Lectures (L) with integrated exercises (E) in the form of, for example, practical tasks, case studies and Excel applications in the computer room. Some of the exercises are completed in groups.</p> <p>Extended study: Additional teaching and learning formats (usually lectures, exercises and seminars) in additional courses in accordance with § 7 (3) BBPO</p> <p>Media used: Projector (PowerPoint presentations), blackboard (blackboard notes as PDF), lab computers, Excel downloads, PDF downloads, Moodle</p>   |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p> <p>Extended study: additional workload for additional events in accordance with § 7 (3) BBPO: 64 hours (0 CP)</p>  |
| 6 | <p>Examination form, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p> <p>Extended study: Additional ungraded preliminary examination requirements for additional courses in accordance with § 7 (3) BBPO</p>   |
| 7 | <p>Required knowledge</p> <p>None</p>   |

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| 8  | Recommended knowledge<br>Internal accounting, business mathematics, external accounting  |
| 9  | Duration, time structure and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.  |
| 10 | Usability of the module  |
| 11 | <p>Literature</p> <p>Pape: Fundamentals of Financing and Investment, DeGruyter</p> <p>Olfert: Financing, Kiel</p> <p>Däumler/Grabe: Fundamentals of Investment and Profitability Analysis, NWB Götze:</p> <p>Investment Analysis, Springer</p> <p>Olfert/Reichel: Investment, NWB</p> <p>Olfert/Reichel: Compact Training in Financing, NWB</p> <p>Schäfer: Corporate Investments, Physica</p> <p>Perridon/Steiner: Corporate Finance, Vahlen Prexl: Excel for</p> <p>Business Students, UTB</p> <p>Schels/Seidel: Excel in Controlling, Carl Hanser</p> <p>Franke/Hax: Corporate Finance and Capital Markets, Springer.</p> |



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| 1   | Module name<br>Corporate Taxation  |
| 1.  | Module code<br>131000  |
| 1.2 | Type<br>Compulsory   |
| 1.3 | Course<br>Corporate taxation   |
| 1.4 | Semester<br>Semester 3   |
| 1.5 | Module coordinator<br>Thiele   |
| 1.6 | Additional lecturers<br>Almeling, Fresl  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | <p>Content</p> <p>Public levies</p> <p>Types of tax in Germany, taxable items, systematisation and revenue sovereignty Income tax</p> <ul style="list-style-type: none"> <li>• Personal and material tax liability within the framework of income tax</li> <li>• Components for determining taxable income</li> <li>• Profit and surplus income</li> <li>• Special expenses</li> <li>• Loss deduction and loss compensation</li> <li>• Extraordinary expenses</li> <li>• Tax rates (Sections 32a, 32b, 32d EStG) and tax reductions</li> <li>• Basic procedural regulations</li> </ul> <p>Trade tax</p> <ul style="list-style-type: none"> <li>• Trade tax liability</li> <li>• Calculation of trade tax</li> <li>• Breakdown of the measured amount</li> <li>• Addition and reduction regulations</li> <li>• Treatment of trade losses</li> <li>• Trade tax group</li> <li>• Legal form-specific issues in connection with allowances and tax reductions pursuant to Section 35 of the Income Tax Act (EStG) and with addition and reduction rules for investment income</li> </ul> <p>Corporation tax</p> <ul style="list-style-type: none"> <li>• Personal and material tax liability within the scope of corporation tax</li> <li>• Determination of income</li> <li>• Corporation tax rates and assessment</li> </ul> |

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|   | Total tax burden calculations for sole traders, partnerships, corporations and hybrid forms (e.g. also business splits, GmbH & Co KG) applying the transparency or separation principle  |
| 3 | <p>Objectives</p> <p>Knowledge</p> <p>In addition to the main focus on income taxes (income tax, corporation tax and trade tax), students will learn about the most important consumption, capital and transaction taxes. In the context of corporate taxation, they will become familiar with the different taxation concepts for natural persons, partnerships and corporations.</p> <p>Skills:</p> <p>Students can assess the impact of regularly occurring issues that arise in the taxation of individuals and corporations. They are able to clarify tax law issues in coordination with tax advisors, specialist tax lawyers and the tax authorities.</p> <p>Competencies:</p> <p>Students are able to assess common issues in the area of personal income tax, evaluate their impact on tax burdens and develop alternative courses of action. They are able to develop alternative solutions for specific and common business issues, taking into account the regulations and interactions between income tax, corporation tax and trade tax, including the use of Hybrid forms, develop them and calculate their overall impact.</p> |
| 4 | <p>Teaching and learning formats</p> <p>Lecture (L), exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>   |
| 7 | <p>Required knowledge</p> <p>None</p>  |
| 8 | <p>Recommended knowledge</p> <p>External accounting</p>  |
| 9 | <p>Duration, schedule and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |

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| 10 | Usability of the module  |
| 11 | <p>Literature</p> <p>Bornhofen/Bornhofen: Tax Law 2, Springer</p> <p>Birk/Desens/Tappe, Tax Law, C.F. Müller</p> <p>Grefe: Corporate Taxes, Kiehl</p> <p>Heinhold et al.; Corporate Taxation, NWB</p> <p>Köllen et al.: Textbook on Corporation Tax and Trade Tax, NWB</p> <p>Schweizer: Taxation, Kiehl</p> |

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| 1   | Module name<br>Advanced Information Systems   |
| 1.1 | Module code<br>132000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Advanced Information Systems  |
| 1.4 | Semester<br>Semester 3  |
| 1.5 | Module coordinator<br>Maiberger   |
| 1.6 | Additional lecturers<br>Vieth, Engelstätter, Knoll, Rebstock, Tafreschi   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | <p>Contents</p> <p>U3 Centricity:</p> <ul style="list-style-type: none"> <li>• User Centricity</li> <li>• Use-centricity</li> <li>• Utility-centricity</li> </ul> <p>Digital products/services:</p> <ul style="list-style-type: none"> <li>• Digital marketing (4Ps)</li> <li>• Digital goods</li> <li>• Platform economy</li> <li>• Digital business models</li> </ul> <p>Digital transformation/strategy/organisation:</p> <ul style="list-style-type: none"> <li>• Steps</li> <li>• Models</li> <li>• Components</li> </ul> <p>Data science:</p> <ul style="list-style-type: none"> <li>• Data availability</li> <li>• Data collection</li> <li>• Data types</li> <li>• Data mining</li> </ul> <p>Business processes:</p> <ul style="list-style-type: none"> <li>• Fundamentals</li> <li>• Controlling</li> <li>• Modelling</li> </ul> <p>Cybersecurity:</p> |

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|   | <ul style="list-style-type: none"> <li>• Hazardous areas</li> <li>• Security analysis</li> <li>• Data protection</li> </ul>  |
| 3 | <p>Objectives</p> <p>Knowledge:</p> <ul style="list-style-type: none"> <li>• Students are familiar with the potential of digitalisation and have a basic understanding of digital products and services as well as digital business models.</li> <li>• Students will gain an overview of digital transformation in companies and be able to outline it.</li> <li>• Students have an overview of important data mining methods.</li> <li>• Students are familiar with the fundamentals of business processes and can explain them.</li> <li>• Students are familiar with the risks associated with IT and the fundamentals of data protection.</li> </ul> <p>Skills:</p> <ul style="list-style-type: none"> <li>• Students are able to analyse the digital benefits for users, assess the potential for digitalisation and propose digital business models.</li> <li>• Students can analyse digital transformation in companies and classify it in terms of development stages.</li> <li>• Students can perform basic analyses in the context of data mining (with the help of artificial intelligence, if necessary).</li> <li>• Students can evaluate and analyse business processes.</li> <li>• Students can prepare a security analysis.</li> </ul> <p>Competencies:</p> <ul style="list-style-type: none"> <li>• Students can analyse, evaluate and utilise the fundamentals and methods of user orientation and digitisation of goods using specific cases.</li> <li>• Students can identify and evaluate the challenges and potential of digital transformation and make appropriate suggestions for implementation.</li> <li>• Students are able to select, apply and interpret their own possible solutions within the framework of data mining (with the help of artificial intelligence, if necessary).</li> <li>• Students can set up business processes using modelling languages (with the help of artificial intelligence, if necessary).</li> <li>• Students can perform a security analysis and derive recommendations.</li> </ul> |
| 4 | <p>Teaching and learning methods</p> <p>Lecture (L), (laboratory) exercise (E)</p> <p>Media used: Communication media (including learning platform), presentation media (including projector, whiteboard, flipchart), statistics programmes, programming languages, AI software, computer lab if necessary</p>   |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>Preliminary examination work (e.g. laboratory experiments, completion of exercises or development tasks) – also in group work – is also possible. Preliminary examination work may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination, are available in the</p>  |

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|    | following semester.  |
|    | If preliminary examination requirements are stipulated, passing the preliminary examination is a prerequisite for participation in the examination.  |
| 7  | Required knowledge<br>None   |
| 8  | Recommended knowledge<br>General Information Systems   |
| 9  | Duration, time structure and frequency of the course<br>The module comprises one semester with 4 SWS and is offered once per semester.   |
| 10 | Usability of the module  |
| 11 | <p>Literature</p> <p>Alpar/Alt/Bensberg/Czarnecki: Application-oriented business informatics. Strategic planning, development and use of information systems, Springer</p> <p>Gadatsch: Basic Course in Business Process Management. Analysis, Modelling, Optimisation and Controlling of Processes, Springer</p> <p>Gehring/Gabriel: Business Informatics. Springer</p> <p>Kaufmann/Mülder: Basic Course in Business Informatics, Springer</p> <p>Kollmann: Digital Business. Fundamentals of Business Models and Processes in the Digital Economy, Springer</p> <p>Leimeister: Introduction to Business Informatics, Springer</p> <p>Wirtz: Digital Business. Strategies, Business Models and Technologies, Springer</p> <p>Further recommended reading and current research articles will be provided during the course and are included in the lecture notes or linked on the learning platform.</p> |

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| 1   | Module name<br>Controlling   |
| 1.  | Module code<br>133000  |
| 1.2 | Type<br>Compulsory   |
| 1.3 | Course<br>Controlling  |
| 1.4 | Semester<br>Semester 3   |
| 1.5 | Module coordinator<br>Grisar-Klingert  |
| 1.6 | Additional lecturers<br>Hensberg   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | Content <ul style="list-style-type: none"> <li>• Understanding controlling in theory and practice</li> <li>• Financial indicators (e.g. EBIT, ROI, EVA) and indicator systems (e.g. balanced scorecard)</li> <li>• Accounting figures</li> <li>• Operational planning (e.g. budgeting)</li> <li>• Introduction to reporting (e.g. preparation of monthly and ad hoc reports, graphical presentation)</li> <li>• Performance measurement (e.g. target/actual comparisons, design of incentive systems, transfer pricing)</li> <li>• Strategic and tactical planning (e.g. benchmarking, industry structure analysis, value chain and generic competitive strategies according to Porter, SWOT analysis, product life cycle, BCG matrix)</li> <li>• Strategic control</li> <li>• Controlling organisation (e.g. structural/process organisation, requirements for controllers)</li> <li>• IT and digitalisation in controlling (e.g. use of big data, creation of pivot tables)</li> <li>• Current aspects of controlling</li> </ul> |

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| 3 | <p>Objectives</p> <p>Knowledge:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>identify the main areas of responsibility and requirements of controllers</li> <li>outline the fundamentals of performance measurement for managing decentralised units</li> <li>Describe organisational design parameters for an effective controlling organisation that allow controllers to position themselves as successful business partners vis-à-vis management.</li> </ul> <p>Skills:</p> <p>Students are able to</p> <ul style="list-style-type: none"> <li>calculate and interpret important business financial indicators such as EBIT, ROI or EVA from accounting figures and discuss their suitability for business decision-making and control</li> <li>Summarise information about companies' business processes and the resulting success in a meaningful reporting system (e.g. using Excel)</li> <li>evaluate the use of big data in controlling.</li> </ul> <p>Competencies:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>independently decide which controlling instruments can and must be used for which problems</li> <li>shape future company activities through sound and consistent planning at the operational, tactical and strategic levels</li> <li>Work together with other team members, discuss and come to a conclusion together</li> </ul> |
| 4 | <p>Teaching and learning methods</p> <p>Lecture (L) with integrated exercises (E) in the form of, for example, group work, experiments, software-supported evaluations</p> <p>Media used: projector (PowerPoint presentations), whiteboard, computer lab or student PCs, Moodle, Mentimeter, Kahoot, scientific journals and articles</p>   |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>  |
| 7 | <p>Required knowledge</p> <p>None</p>   |
| 8 | <p>Recommended knowledge</p> <p>Cost accounting, bookkeeping &amp; financial reporting</p>  |
| 9 | <p>Duration, time structure and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>   |



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| 10 | Usability of the module   |
| 11 | <p>Literature</p> <p>Charifzadeh/Taschner: Management Accounting and Control,<br/>Wiley Fischer/Möller/Schultze: Controlling, Schäffer-Poeschel<br/>Friedl/Hofmann/Pedell: Cost Accounting, Vahlen<br/>Horváth/Gleich/Seiter: Controlling, Vahlen<br/>Vanini/Krolak/Langguth: Controlling, UVK<br/>Weber/Schäffer: Introduction to Controlling, Schäffer-Poeschel<br/>Weygandt/Kimmel/Kieso: Managerial Accounting, Wiley<br/>Witinger/Heupel/Deimel: Controlling, Vahlen</p> |

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| 1   | Module name<br>Economic Statistics   |
| 1   | Module code<br>134000  |
| 1.2 | Type<br>Compulsory   |
| 1.3 | Course<br>Economic statistics  |
| 1.4 | Semester<br>Semester 3   |
| 1.5 | Module coordinator<br>Puth, Schösser   |
| 1.6 | Additional lecturers   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | <p>Content</p> <p>Descriptive statistics</p> <ul style="list-style-type: none"> <li>• What are statistics?</li> <li>• Basic terms</li> <li>• Representation of one-dimensional data</li> <li>• Measures of distribution</li> <li>• Classification of data</li> <li>• Measures of concentration</li> <li>• Representation of two-dimensional data</li> <li>• Time series analysis</li> </ul> <p>Closing statistics</p> <ul style="list-style-type: none"> <li>• Fundamentals of probability theory</li> <li>• Discrete random variables</li> <li>• Special discrete random variables</li> <li>• Continuous random variables</li> <li>• Important continuous random variables</li> </ul> |

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| 3  | <p>Objectives</p> <p>Knowledge:</p> <p>Students can name the basic procedures of descriptive statistics and calculate the corresponding measures for describing empirical distributions, as well as describe and use probability theory concepts.</p> <p>Skills:</p> <p>Students are able to prepare and analyse empirical data sets in a meaningful way. Competencies:</p> <p>Students are able to apply methods from statistics and probability theory to practical business management issues and to classify and evaluate the results accordingly.</p> |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (L) and exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>   |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>   |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>Business mathematics</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Bourier: Descriptive Statistics, Springer Gabler Bourier:<br/>Statistics Exercises, Springer Gabler</p> <p>Bourier: Probability Theory and Inferential Statistics, Springer Gabler</p> <p>Pirkl: Self-organised learning of stochastics, self-published by the author</p>   |

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| 1   | Module name<br>Logistics  |
| 1.1 | Module code<br>135000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Logistics   |
| 1.4 | Semester<br>Semester 3  |
| 1.5 | Module coordinator<br>Bucerius, Wollenweber   |
| 1.6 | Additional teaching staff   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | Content <ul style="list-style-type: none"><li>• Introduction to logistics</li><li>• Macro logistics</li><li>• Procurement logistics</li><li>• Inventory management</li><li>• Production logistics</li><li>• Distribution logistics</li><li>• Warehousing and order picking systems</li><li>• Spare parts and disposal logistics</li><li>• Supply chain management</li><li>• Logistics networks</li><li>• Site selection</li><li>• IT in logistics</li></ul> |

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| 3  | <p>Objectives</p> <p>Knowledge</p> <p>Students acquire the knowledge to classify and describe the main phases of logistics. They can identify and calculate basic relationships. They know and recognise the right logistics tools.</p> <p>Skills:</p> <p>Students will acquire the ability to understand and apply important basic principles of logistics. They will analyse simple logistics systems and apply the logistics tools they have learned correctly.</p> <p>Competencies:</p> <p>They have the competence to structure logistics concepts and can propose sensible solutions to logistics problems.</p>   |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (L) and exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>Preliminary examination work (e.g. completion of exercises) – also in group work – is possible. Preliminary examination work may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%. If preliminary examination work is required, passing the preliminary examination work is a prerequisite for participation in the examination. The form of the examination and, if applicable, the form of the preliminary examination requirement will be determined by the responsible teacher at the beginning of the semester.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination, are available in the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>None</p>  |
| 9  | <p>Duration, schedule and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>  |

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| 11 | <b>Literature</b><br><br>Gleissner/Femerling: Logistics – Fundamentals – Exercises – Case<br><br>Studies Ehrmann: Compact Training in Logistics<br><br>Kummer/Grün/Jammerneegg: Fundamentals of Procurement, Production and Logistics<br><br>Schulte: Logistics – Ways to Optimisation |
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| 1   | Module name<br>Project Management   |
| 1.1 | Module abbreviation<br>136000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Project management  |
| 1.4 | Semester<br>Semester 3  |
| 1.5 | Module coordinator<br>Bürkner, Edel   |
| 1.6 | Additional lecturers  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | Content <ul style="list-style-type: none"> <li>• Project launch, team building, clarification of objectives and tasks</li> <li>• Project organisation, roles, tasks and responsibilities</li> <li>• Cost estimation, project structure planning, risk management, schedule and resource planning</li> <li>• Project monitoring and controlling</li> <li>• Agile project management</li> <li>• Project completion and lessons learned</li> <li>• Introduction to project management software, with laboratory exercises if necessary</li> <li>• Application of social and personal skills in project management</li> <li>• Moderation of project meetings and workshops</li> <li>• Presentation and discussion of project results</li> </ul> |

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| 3 | <p><b>Objectives</b></p> <p><b>Knowledge</b></p> <ul style="list-style-type: none"> <li>• Students will be able to provide an overview of concepts for managing larger projects</li> <li>• Students develop an understanding of the basic principles of project management</li> <li>• They acquire knowledge of project management tools and techniques such as Gantt charts, network planning and risk management.</li> <li>• Students acquire knowledge about the various phases of a project, from initiation to completion.</li> </ul> <p><b>Skills:</b></p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>• apply methods and tools to start, plan, coordinate, control and bring to a successful conclusion projects related to the subject area, the degree programme or university development in a team</li> <li>• create a project plan, adapt it during the course of the project and follow it up</li> <li>• design and structure a presentation to communicate interim results, project outcomes and project management in a recipient-oriented manner, create it professionally using suitable tools (PowerPoint, Visio, mind mapping, etc.), and present and defend it in a team in a situation-specific manner</li> <li>• Conduct project meetings independently, assign and perform project-related roles, and ensure adequate communication and conflict management in the work teams.</li> <li>• Involve the respective project client and steering committee in the decision-making process in a manner appropriate to their roles</li> <li>• Communicate project results in a manner appropriate to the target group and develop and, if necessary, implement project marketing measures.</li> </ul> <p><b>Competencies:</b></p> <ul style="list-style-type: none"> <li>• Students can independently manage small to medium-complex projects and present and defend their results.</li> <li>• Ability to analyse and evaluate project risks and develop appropriate measures.</li> <li>• Competence in stakeholder management and customer communication throughout the entire project cycle.</li> <li>• Problem-solving skills when challenges arise during project implementation.</li> </ul> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Seminar-style lectures (V) with lecture hall exercises (Ü) and independent project work (Pro)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p><b>Examination format, duration and requirements</b></p> <p>Examination in the form of a project with documentation and presentation (15 to 45 minutes) and, if necessary, a written examination (duration: 60 to 120 minutes) on the lecture content (not included in the module grade, but must be passed)</p> <p>Repeat opportunities for the preliminary examination and examination are available in the following semester.</p>  |
| 7 | <p><b>Required knowledge</b></p> <p>None</p>  |



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| 8  | Recommended knowledge<br>Management and organisation, marketing, social and personal skills  |
| 9  | Duration, time structure and frequency of the programme<br>The module comprises one semester with 4 SWS and is offered once per semester.  |
| 10 | Usability of the module  |
| 11 | <p>Literature</p> <p>Schelle: Leading Projects to Success, Beck</p> <p>Litke: Project Management, Haufe</p> <p>Preußig: Agile Project Management, Haufe</p> <p>Project Management Institute: A Guide to the Project Management Body of Knowledge, PMBOK® Guide</p> <p>Seifert: Visualising, Presenting, Moderating, Gabal</p> <p>Rossie: Speaking Freely: On Radio, Television and in Front of an Audience. Training for Moderators and Speakers, Springer</p> <p>Bohinc: Communication in Projects, Gabal</p> <p>Glasl: Conflict Management, Haup</p> |

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| 1   | Module name<br>Elective module 1, elective module 2, elective module 3  |
| 1.1 | Module code<br>141000 142000 143000   |
| 1.2 | Type<br>Elective  |
| 1.3 | Course<br>Elective module 1, elective module 2, elective module 3   |
| 1.4 | Semester<br>Semester 4  |
| 1.5 | Module coordinator<br>See individual module descriptions  |
| 1.6 | Additional teaching staff<br>See individual module descriptions   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.  | Language of instruction<br>See individual module descriptions   |
| 2   | Content<br>See individual module descriptions   |
| 3   | Objectives<br>See individual module descriptions  |
| 4   | Teaching and learning methods<br>See individual module descriptions   |
| 5   | Workload and credit points<br>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours<br>Self-study: 86 hours |
| 6   | Examination format, duration and requirements<br>See individual module descriptions   |
| 7   | Required knowledge<br>See individual module descriptions  |
| 8   | Recommended knowledge<br>See individual module descriptions   |

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| 9  | Duration, schedule and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester. |
| 10 | Usability of the module<br>See individual module descriptions.  |
| 11 | Literature<br>See individual module descriptions  |

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| 1   | Module name<br>Individual Accounting   |
| 1   | Module abbreviation<br>141110  |
| 1.2 | Type<br>Elective (focus on accounting and taxation)  |
| 1.3 | Course<br>Individual Financial Reporting   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Fresl  |
| 1.6 | Additional lecturers<br>Almeling   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | <p>Content</p> <p>This module focuses on how companies apply international and national accounting rules to provide legally compliant insight into their assets, financial position and earnings, thereby meeting the information requirements of international capital markets and accounting obligations for tax and corporate law purposes.</p> <p>After providing an overview of the purposes and systems of the German principles of proper accounting (GoB) and the International Financial Reporting Standards (IFRS), the lecture describes the capitalisation, liability and valuation standards based on IFRS and the criteria developed by the Federal Fiscal Court in its established case law. The regulations presented are discussed and evaluated in exercises based on case studies with regard to their effect and informational relevance. Particular attention is paid to the discretion of the reporting companies and the differences between the regulations and their appropriateness for their purpose.</p> |

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| 3  | <p>Objectives</p> <p>Knowledge:</p> <p>Students will know and understand</p> <ul style="list-style-type: none"> <li>the fundamentals of accounting in accordance with generally accepted accounting principles (GAAP)</li> <li>The fundamentals of accounting in accordance with IFRS</li> <li>Purpose, system and determination of GoB and IFRS</li> <li>The concretisation of GoB through supreme court rulings</li> <li>The structure and hierarchy of IFRS for resolving recognition and measurement</li> </ul> <p>issues. Skills:</p> <p>You will be able to resolve fundamental issues relating to capitalisation, liability recognition and measurement in a principle-oriented manner, i.e. based on the criteria developed by the Federal Finance Court in its established case law, and compare them with the regulations under IFRS.</p> <p>Competencies:</p> <p>Students will be able to compare and critically evaluate the key differences between accounting under IFRS and German commercial law principles of generally accepted accounting practice (GoB) and develop solutions for new accounting issues.</p> |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (L), exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>There are opportunities to retake the examination in the following semester.</p>  |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>External accounting, internal accounting, controlling, investment and financing</p>  |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |

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| 11 | <p>Literature</p> <p>Wüstemann/Wüstemann: Case-by-case accounting, law and economics</p> <p>Moxter/Engel-Ciric: Principles of proper accounting, IDW Zülch/Hendler:</p> <p>Accounting according to IFRS, Wiley</p> <p>Pellens/Fülbier/Gassen/Sellhorn: International Accounting, Schäffer-Poeschel Adolf</p> <p>Moxter: Accounting Law, Mohr Siebeck</p> |
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| 1   | Module name<br>Financial Auditing and Sustainability Reporting   |
| 1.  | Module code<br>141120  |
| 1.  | Type<br>Elective (focus on accounting and taxation)  |
| 1.3 | Course<br>Financial Auditing and Sustainability Reporting  |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Almeling   |
| 1.6 | Additional lecturers<br>Fresl  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German or English   |
| 2   | <p>Content</p> <p>Financial auditing / annual audit</p> <ul style="list-style-type: none"> <li>• Objectives and legal basis of annual audit</li> <li>• Risk-oriented audit approach</li> <li>• Identification of risks of material misstatement and assessment of identified risks</li> <li>• Responses to assessed risks</li> <li>• Reporting</li> </ul> <p>Sustainability reporting</p> <ul style="list-style-type: none"> <li>• Objectives, legal basis and basic concepts of sustainability reporting by companies in the EU (including double materiality, consideration of the value chain)</li> <li>• Framework concepts and standards for sustainability reporting (including ESRS, EU taxonomy, Greenhouse Gas Protocol, UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises)</li> <li>• Various sustainability topics (environment, society, governance – ESG)</li> <li>• Reporting requirements (individual ESRS) and disclosure (including ESEF tagging)</li> <li>• Links to other sustainability-related legal standards (including EU Corporate Sustainability Due Diligence Directive, Supply Chain Due Diligence Act)</li> </ul> |

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| 3 | <p>Objectives</p> <p>Financial auditing / annual audit</p> <p>Knowledge:</p> <p>Students can explain the concept, objectives and legal basis of statutory annual audits. They can describe the risk-oriented audit approach and the significance of the statements contained in the audit subjects for the audit.</p> <p>Skills:</p> <p>Students are able to apply auditing techniques in specific cases. They can develop audit strategies and audit plans for an annual audit, as well as appropriate reporting.</p> <p>Competencies:</p> <p>Students are able to assess the benefits, limitations and challenges of an annual audit.</p> <p>Sustainability reporting</p> <p>Knowledge:</p> <p>Students can explain the objectives, basic concepts and legal foundations of sustainability reporting by companies in Europe. They can describe the systematics of individual framework concepts for sustainability reporting.</p> <p>Skills:</p> <p>Students are able to apply individual requirements of the CSRD and ESRS in the context of case studies.</p> <p>Competencies:</p> <p>Students are able to assess the benefits, limitations and challenges of sustainability reporting.</p> |
| 4 | <p>Teaching and learning methods</p> <p>Lecture (L), exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>   |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>  |
| 7 | <p>Required knowledge</p> <p>None</p>   |



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| 8  | Recommended knowledge<br>External accounting, internal accounting, controlling, investment and financing  |
| 9  | Duration, time structure and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.   |
| 10 | Usability of the module   |
| 11 | Literature<br>Almeling/Flick/Scharr: Final Examination kipp & klar, Springer<br>Beasley/Buckless/Glover/Prawitt: Auditing Cases – An Interactive Approach, Pearson<br>Graumann: Economic Auditing, NWB<br>Marten/Quick/Ruhnke: Auditing, Schäffer-Poeschel Theis:<br>Sustainability Reporting in Practice, IDW-Verlag<br>Völker-Lehmkuhl/Reisinger: Guide to Sustainability, IDW-Verlag |

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| 1   | Module name<br>Tax Procedure Law and Criminal Tax Law  |
| 1.  | Module abbreviation<br>141130  |
| 1.  | Type<br>Elective (focus on accounting and taxation)  |
| 1.3 | Course<br>Tax procedural law and criminal tax law  |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Thiele   |
| 1.6 | Additional lecturers   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | <p>Content</p> <p>Introduction to tax procedural law</p> <ul style="list-style-type: none"> <li>• Fundamentals of German tax law and, in particular, the German Fiscal Code</li> <li>• Responsibilities in tax law</li> <li>• Legal basis of tax collection and assessment</li> </ul> <p>Tax assessment and appeal proceedings</p> <ul style="list-style-type: none"> <li>• Procedures for tax assessment</li> <li>• Appeals and legal action in tax proceedings</li> <li>• Role of the tax courts and the Federal Finance Court</li> </ul> <p>Sanctions in tax proceedings</p> <ul style="list-style-type: none"> <li>• Fines and surcharges</li> <li>• Interest on additional tax claims and refunds</li> </ul> <p>Introduction to criminal tax law</p> <ul style="list-style-type: none"> <li>• Distinction between criminal tax law and general criminal law</li> <li>• Typical offences in criminal tax law</li> </ul> <p>Proceedings in criminal tax law</p> <ul style="list-style-type: none"> <li>• Investigative proceedings for tax offences</li> <li>• Rights and obligations of the accused</li> <li>• Typical course of criminal tax proceedings</li> </ul> <p>Appeals in criminal tax proceedings</p> <ul style="list-style-type: none"> <li>• Defence strategies in criminal tax law</li> <li>• Procedural peculiarities and defence options</li> <li>• Judgments and their consequences</li> </ul> |

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| 3 | <p>Objectives</p> <p>Knowledge:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>explain the fundamental principles of tax procedural law: they are familiar with the legal basis and can explain the procedural regulations from the tax return to the final tax assessment.</li> <li>Identify specific aspects of criminal tax law: Students acquire knowledge of the legal norms that lead to criminal consequences in the event of violations of tax law.</li> </ul> <p>Skills:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>analyse legal cases: They can systematically analyse legal decisions and proceedings in tax procedural and criminal tax law and effectively extract the relevant information.</li> <li>Develop solutions for complex tax law problems (cases with tax-related issues): Students develop skills to devise practical, legally compliant solutions for tax law issues.</li> </ul> <p>Competencies</p> <p>Students possess the ability</p> <ul style="list-style-type: none"> <li>Implement tax law procedures: You apply tax laws confidently in practice and are familiar with tax law procedures.</li> <li>Lodging appeals: You will be familiar with the basics of the appeal process in tax law (appeals against tax assessments) and will be able to avoid problem areas.</li> <li>Managing criminal tax law risks: Students identify risks and develop preventive strategies.</li> </ul> |
| 4 | <p>Teaching and learning methods</p> <p>Lecture (V)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) or an oral exam covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>   |
| 7 | <p>Required knowledge</p> <p>None</p>  |
| 8 | <p>Recommended knowledge</p> <p>Corporate taxation</p>   |
| 9 | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |

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| 10 | Usability of the module   |
| 11 | <p>Literature</p> <p>Drüen: Tax Code, C.H. Beck</p> <p>Helmschrott/Grimm/Scheel: Tax Code, Schäffer-Pöschel</p> <p>Hey/Lehnert: Textbook on the Tax Code, NWB</p> <p>Rolletschke: Criminal Tax Law, Vahlen</p> <p>Bock/Fülscher: Criminal Tax Law, Springer</p> <p>Bürger/Bechtel: Basic Knowledge of Criminal Tax Law, Erich Fleischer</p> |

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| 1   | Module name<br>Controlling in the digital corporation   |
| 1.1 | Module abbreviation<br>141210   |
| 1.  | Type<br>Elective (focus on Controlling and Finance)   |
| 1.3 | Course<br>Controlling in Digital Corporations   |
| 1.4 | Semester<br>Semester 4/5  |
| 1.5 | Module coordinator<br>Hensberg  |
| 1.6 | Additional lecturers<br>Grisar-Klingert   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | Content <ul style="list-style-type: none"> <li>• Participation, group, holding company</li> <li>• Special features of planning and control in the group (e.g. dimensions, determining factors for group structure, consolidation, group controlling manual)</li> <li>• Group management using key performance indicators (e.g. performance, profitability, cash flow, financial, sustainability and value-oriented key performance indicators, balanced scorecard)</li> <li>• Digitalisation in group controlling (e.g. spreadsheets, databases, ERP systems, BI-supported systems with data warehouses, interaction of IT systems)</li> <li>• Acquisition process (transaction structuring and preparation, transaction execution)</li> <li>• Acquisition and disposal of the divestment object</li> <li>• Overview of company valuation methods (e.g. DCF method, multiplier method)</li> <li>• Use of Excel (and Access, if applicable) for controlling tasks (e.g. data structuring with pivot tables and conditional formatting, data analysis with S-reference, calculations with NBW)</li> <li>• Current issues in investment and group controlling</li> </ul> |

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| 3 | <p>Objectives</p> <p>Knowledge:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>define the key terms relating to the topics of groups, holding companies and investments</li> <li>name the effects of group structures on PuK processes</li> <li>explain and select key figures and key figure systems for group management</li> <li>describe digitalisation in controlling</li> <li>List and explain the key steps in the acquisition process</li> <li>Distinguish between different forms of divestment</li> <li>Provide an overview of company valuation methods</li> </ul> <p>Skills:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>apply planning and control instruments to issues of investment and group controlling</li> <li>Calculate key figures and create key figure systems for group management</li> <li>select and utilise key IT systems to support controlling within the group</li> <li>Differentiate and classify divestments according to their characteristics</li> <li>determine the value of a company for manageable case studies.</li> </ul> <p>Competencies:</p> <p>Students will be able to</p> <ul style="list-style-type: none"> <li>analyse structures within the group from a management perspective and review the suitability of group structures</li> <li>Solve investment and group controlling problems and structure and evaluate data using Excel (and Access, if necessary)</li> <li>Visualise and structure controlling processes</li> </ul> |
| 4 | <p>Teaching and learning methods</p> <p>Lecture (L) with integrated exercises (E) in the form of, for example, practical tasks, case studies and Excel applications in the computer room</p> <p>Media used: projector (PowerPoint presentations), blackboard (blackboard notes as PDF), lab computers, Excel downloads, PDF downloads, Moodle, group work</p>   |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 90 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>   |
| 7 | <p>Required knowledge</p> <p>None</p>   |
| 8 | <p>Recommended knowledge</p> <p>Controlling, investment and financing, cost and performance accounting, economic statistics, economic mathematics, introduction to law</p>  |

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| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Behringer: Group Controlling, Springer</p> <p>Burger/Ulbrich/Ahlemeyer: Investment Controlling, Oldenbourg</p> <p>Fischer/Möller/Schultze: Controlling, Schäffer-Poeschel</p> <p>Horváth/Michel: Digital Controlling &amp; Simple Finance, Schäffer-Poeschel</p> <p>Horváth &amp; Partners: Implementing the Balanced Scorecard, Schäffer-Poeschel</p> <p>Kreikebaum/Gilbert/Reinhardt: Organisational Management of International Companies, Gabler</p> <p>Kremer: Group Controlling, Erich Schmidt</p> <p>Littkemann/Zündorf: Investment Controlling, NWB Peemöller:</p> <p>Controlling – Fundamentals and Areas of Application, NWB</p> <p>Perridon/Steiner/Rathgeber: Corporate Finance, Vahlen Prexl: Excel for Business Students, UTB</p> <p>Schels/Seidel: Excel in Controlling, Carl Hanser</p> <p>Schön: Planning and Reporting in BI-supported Controlling, Springer</p> <p>Seppelfricke: Handbook of Share and Company Valuation, Schäffer-Poeschel</p> <p>Weber/Schäffer: Introduction to Controlling, Schäffer-Poeschel</p> <p>Wurl: Industrial Investment Controlling, Schäffer-Poeschel</p> <p>Ziegenbein: Controlling, NWB</p> |

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| 1   | Module name<br>Operational Controlling  |
| 1.  | Module abbreviation<br>141220   |
| 1.  | Type<br>Elective (focus on Controlling and Finance)   |
| 1.3 | Course<br>Operational Controlling   |
| 1.4 | Semester<br>Semester 4/5  |
| 1.5 | Module coordinator<br>Grisar-Klingert   |
| 1.6 | Additional lecturers<br>Hensberg  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | Content <ul style="list-style-type: none"> <li>• Fundamentals of operational controlling</li> <li>• Operational planning (e.g. master budget, rigid vs. flexible budgets),</li> <li>• Financial controlling (e.g. financial plans, financial indicators, financial forecasts)</li> <li>• Procurement controlling (e.g. procurement portfolio concepts, supplier analysis, material structure analysis, procurement key figures)</li> <li>• Production controlling (e.g. operational production programme planning, cost centre-related target/actual comparison, production key figures)</li> <li>• Marketing/sales controlling (e.g. sales programme analysis, customer/product-related contribution margin accounting, customer lifetime value, key figures for sales and distribution management)</li> <li>• Current topics in divisional controlling</li> </ul> |



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| 3  | <p>Objectives</p> <p>Knowledge</p> <p>Students will be able to:</p> <ul style="list-style-type: none"> <li>describe the tasks within operational controlling,</li> <li>name the special features of financial, procurement, production and marketing/sales controlling.</li> </ul> <p>Skills:</p> <p>Students are able to</p> <ul style="list-style-type: none"> <li>draw up a master budget and a planned profit and loss statement as well as a planned balance sheet,</li> <li>Selecting and calculating key figures for divisional controlling and using them for divisional management,</li> <li>and perform division-specific analyses.</li> </ul> <p>Competencies:</p> <p>Students can make effective use of instruments from a wide range of controlling areas in business practice and solve operational controlling problems independently.</p> |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (L) with integrated exercises (E) in the form of, for example, group work, case studies, software-supported evaluations, research work</p> <p>Media used: Projector (PowerPoint presentations), whiteboard, computer lab or student PCs, Moodle, Kahoot, scientific journals and articles</p>   |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 90 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>   |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>Controlling</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>  |

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| 11 | <p>Literature</p> <p>Britzelmaier: Controlling, Pearson</p> <p>Ehrmann: Logistics, Kiehl</p> <p>Ehrmann: Marketing Controlling, Kiehl</p> <p>Fischer/Möller/Schultze: Controlling, Schäffer-Poeschel</p> <p>Halfmann: Marketing Controlling, Springer Gabler</p> <p>Jung: Controlling, Oldenbourg</p> <p>Lasch: Strategic and Operational Logistics Management, Springer Gabler</p> <p>Mensch: Financial Controlling, Oldenbourg</p> <p>Piontek: Procurement Controlling, Oldenbourg</p> <p>Weber/Schäffer: Introduction to Controlling, Schäffer-Poeschel</p> <p>Weber/Weißberger: Introduction to Accounting, Schäffer-Poeschel</p> <p>Wiltinger/Heupel/Deimel: Controlling, Vahlen</p> |
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| 1   | Module name<br>Financial Management  |
| 1.  | Module abbreviation<br>141230  |
| 1.2 | Type<br>Elective (focus on Controlling and Finance)  |
| 1.3 | Course<br>Financial Management   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Kiermeier  |
| 1.6 | Additional lecturers<br>Fresl  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | Content <ul style="list-style-type: none"> <li>• In-depth study of financial fundamentals</li> <li>• Capital markets: stock markets, bond markets, credits, structured products, financial derivatives, private equity, asset management, credit insurance, digital assets, other</li> <li>• Current developments on financial markets, including factors influencing developments on capital markets (monetary policy, digitalisation, sustainability, tokenisation, new products, etc.)</li> <li>• Introduction to capital market theories</li> <li>• Financial data science</li> <li>• Financial derivatives</li> <li>• Tokenised securities</li> <li>• Selected aspects of business intelligence analytics in finance</li> <li>• Selected aspects of international financial management</li> <li>• Current topics</li> </ul> |

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| 3 | <p><b>Objectives</b></p> <p><b>Knowledge</b></p> <p>Students will be able to understand basic theories of financial management and solve related problems using examples (capital market theories, exchange rates, online currencies, financial derivatives, structured products, tokenised assets, sustainable finance, digital financing options, fintechs, new product development, etc.). Students will be able to explain current academic discussions regarding developments in capital markets, currencies, international trade relations, online currencies, digital assets, financial derivatives, structured products, sustainability and current developments in capital markets.</p> <p><b>Skills:</b></p> <p>Students are able to apply theoretical principles to practical problems in order to solve them and evaluate business intelligence analytics. Based on their knowledge of the fundamentals of business intelligence analytics and data science, they can evaluate and utilise the potential applications of modern products and financial derivatives and their use in portfolio and risk management. They are able to implement and execute modern financial management methods in order to achieve corporate goals. Furthermore, they can present facts and research results in the field of financial management and present them in accordance with industry standards.</p> <p><b>Competencies:</b></p> <p>Students are able to identify complex issues relating to portfolio and risk management in corporate governance, independently assess practical questions, and identify and apply procedures for dealing with them. They are able to classify current issues and propose and implement practical solutions. They can critically assess financial management tools and their possible applications.</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Lectures (L) and exercises (E), application of statistical programmes, case studies on business intelligence analytics in finance and new developments on capital markets, presentations, possibly seminars</p> <p>Media used: Moodles, e-lectures, statistical programmes, online surveys, case studies, other e-offers where appropriate</p>   |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6 | <p><b>Examination format, duration and requirements</b></p> <p>Examination in the form of a seminar paper (term paper) (also possible electronically) (contribution to the module grade: 80%) or, alternatively, a written examination (duration 90 minutes, also possible electronically) (contribution to the overall module grade: 80%) and a presentation (20 minutes) of the results of exercises (contribution to the overall module grade: 20%). The exam format will be communicated to students by the examiner at the beginning of the module in written or electronic form.</p> <p>Repeat opportunities for the examination are available in the following semester.</p>   |
| 7 | <p><b>Required knowledge</b></p> <p>None</p>  |

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| 8  | Recommended knowledge<br>Investment and financing, controlling   |
| 9  | Duration, schedule and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.  |
| 10 | Usability of the module  |
| 11 | Literature<br>Relevant journal articles and reports (will be announced in the lecture) Gruber/Elton: Modern<br>Portfolio Theory and Investment Analysis, Wiley<br>Hull/White: Financial Derivatives<br>Mankiw/Taylor: Principles of Economics, Schäffer-Poeschel |

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| 1   | Module name<br>Financial Management (in English)   |
| 1.1 | Module ID<br>141240  |
| 1.2 | Type<br>Elective (major field of study Controlling and Finance)  |
| 1.3 | Lecture<br>Financial Management (in English)   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Responsible for module<br>Kiermeier  |
| 1.6 | Additional lecturers   |
| 1.7 | Level<br>Bachelor  |
| 1.8 | Language<br>English  |
| 2   | Course content <ul style="list-style-type: none"> <li>• Foundations of Financial Market Theories</li> <li>• Capital Markets: Stock Markets, Bond Markets, Credits, Structured Finance, Financial Derivatives, Private Equity, Asset Management, Credit Risk Insurance, Digital Assets</li> <li>• Current Developments on Capital Markets including topics that influence capital markets (e.g. Monetary Policies, Digital Finance, Sustainability, Tokenisation, new products, etc.)</li> <li>• Foundations of Capital Market Theories</li> <li>• Financial Data Science</li> <li>• Financial Derivatives</li> <li>• Tokenised Assets</li> <li>• Sustainable finance</li> <li>• Current aspects of financial business intelligence analytics</li> <li>• Current aspects of international financial management</li> <li>• Current developments</li> </ul> |

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| 3 | <p>Aim of the module (expected learning outcomes and competencies to be acquired)</p> <p>Knowledge and comprehension:</p> <p>Students develop an understanding of fundamental theories of financial management and learn to solve respective tasks through case studies and exercises (capital market theories, foreign exchange rates, online currencies, financial derivatives, structured products, tokenised assets, sustainable finance, digital finance, fintechs, new product developments, etc.). Students are enabled to participate meaningfully in current scientific discussions regarding new developments in capital markets, currencies, international trade relations, online currencies, digital assets, financial derivatives, structured products, sustainability, and developments on capital markets.</p> <p>Skills/Application:</p> <p>Students are able to apply their theoretical knowledge to practical problems and develop solutions in English. Furthermore, business intelligence analytics will be a means of contributing to financial challenges in corporations. They discern use cases of modern financial products and/or financial derivatives and apply them in portfolio and risk management. They are able to implement and perform methods of modern financial management in order to achieve companies' goals. Furthermore, they can present research results in the area of financial management in accordance with industry standards in English.</p> <p>Competencies:</p> <p>The students are able to identify complex matters of business management in the area of portfolio and risk management in English, to autonomously evaluate practical tasks, and to identify and implement procedures to solve them. They can contextualise current problems in English and suggest and implement practical solutions. They are able to critically evaluate the instruments and use cases of financial management.</p> |
| 4 | <p>Course pedagogy</p> <p>Lectures (V) and exercises (Ü), application of statistical software, guest lectures, possibly seminars (S)</p> <p>Media used: Moodle, e-lectures, statistical software, surveys, case studies, if suitable further electronic media</p>  |
| 5 | <p>Workload and credit points</p> <p>Total hours needed for 5 credit points (CP): 150 hours</p> <p>Contact: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6 | <p>Examination / Grading</p> <p>Examination in the form of a seminal paper (homework) (electronically possible) (contributes to the module grade 80%) or alternatively a written exam (duration 90 minutes, electronically possible) (contributes to the module grade 80%) and presentation (20 minutes) of the results of exercises (contributes to the module grade 20%).</p> <p>The examiner will inform the students of the examination format at the start of the module in text form or electronically.</p> <p>Re-examination is possible in every semester.</p>   |
| 7 | <p>Required knowledge</p> <p>None</p>  |

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| 8  | Recommended knowledge<br>Investment and financing  |
| 9  | Duration, time structure and frequency<br>The module comprises one semester with 4 SWS and is held once per semester.  |
| 10 | Module application<br>If students successfully complete this module, the module "Financial Management" (in German) cannot also be completed; that is, both modules cannot be completed.  |
| 11 | Readings<br>BIS: Reviews<br>Economist<br>Financial News<br>Hull/White: Financial Derivatives, Pearson.<br>Mankiw/Taylor: Macro-Economics, Pearson.<br>Shapiro: Multinational Financial Management, Wiley<br>Shapiro/Moles: International Financial Management Wiley.<br>Zantow: Financing, Pearson Studium, Munich |



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| 1   | Module name<br>Advanced IT Management Practices  |
| 1.  | Module code<br>141310  |
| 1.2 | Type<br>Elective (focus on digital business management)  |
| 1.3 | Course<br>Advanced IT Management Practices   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Knoll  |
| 1.6 | Additional lecturers<br>Tafreschi  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | Content <ul style="list-style-type: none"> <li>• Further aspects of IT management: Important definitions and distinctions</li> <li>• Development trends in IT – digital transformation and digital business models</li> <li>• Overview <ul style="list-style-type: none"> <li>○ Understanding roles and core tasks of IT management and leadership functions (C-level)</li> <li>○ Modern organisational structures in IT</li> <li>○ Development and implementation of IT strategy and IT governance concepts</li> <li>○ Enterprise architecture management</li> <li>○ IT service management</li> <li>○ IT security and IT risk management</li> <li>○ IT controlling in the overall company context</li> <li>○ Aspects of quality management for IT solutions, IT audits</li> <li>○ New technologies and possible application scenarios (AI, blockchain, etc.)</li> </ul> </li> </ul> |

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| 3  | <p><b>Objectives</b></p> <p><b>Knowledge:</b></p> <p>Students will be able to name key terms in the context of advanced aspects of IT management and describe the interrelationships between the various sub-disciplines of IT management using typical examples.</p> <p><b>Skills:</b></p> <p>Students will have understood the relevant methods and tools of IT management, be able to explain them in a way that is appropriate for the target group, and apply them to simple, practice-oriented questions.</p> <p><b>Competencies:</b></p> <p>Students are able to</p> <ul style="list-style-type: none"> <li>• clearly explain the components of an information system to relevant stakeholders in the company, receive, analyse and evaluate requirements, and classify typical, related questions in the operational context.</li> <li>• to collaborate on the integration of specific aspects of IT management, including its technical, organisational and legal aspects, into the management of business operations, and to independently develop or contribute to the development of appropriate solutions to relevant issues</li> <li>• understand the IT strategy for the company and, on this basis, actively contribute to its continuation</li> <li>• Support the implementation of an IT strategy within the framework of an IT governance concept</li> <li>• Examine use cases for the deployment of new technologies and make recommendations</li> </ul> |
| 4  | <p><b>Teaching and learning methods</b></p> <p>Lecture (V) with integrated exercises/case studies</p> <p>Media used: Moodle learning platform with its teaching aids, electronic script</p>  |
| 5  | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6  | <p><b>Examination format, duration and requirements</b></p> <p>Examination in the form of a written exam (also possible electronically) (duration: 90 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>   |
| 7  | <p><b>Required knowledge</b></p> <p>None</p>   |
| 8  | <p><b>Recommended knowledge</b></p> <p>Fundamentals of business informatics</p>  |
| 9  | <p><b>Duration, schedule and frequency of the course</b></p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p><b>Usability of the module</b></p>  |

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| 11 | <b>Literature</b><br>Heinrich: Information Management, Oldenbourg<br>Krcmar: Information Management, Springer<br>Tiemeyer: Handbook of IT Management, Hanser |
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| 1   | Module name<br>Business Systems Engineering  |
| 1   | Module abbreviation<br>141320  |
| 1.  | Type<br>Elective (focus on digital business management)  |
| 1.3 | Course<br>Business Systems Engineering   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Rebstock   |
| 1.6 | Additional lecturers<br>Tafreschi  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | <p>Content</p> <p>The course covers aspects of business systems engineering (information system development) that are relevant to business economists. Special attention is given to technical conceptual modelling.</p> <ul style="list-style-type: none"> <li>• Objectives and framework conditions of business systems engineering <ul style="list-style-type: none"> <li>○ Tasks of information system development</li> <li>○ Potential roles of information systems</li> <li>○ Interaction between information systems and organisations</li> <li>○ Business assessment of information systems</li> </ul> </li> <li>• Processes and phases of system development <ul style="list-style-type: none"> <li>○ Aspects of information system specification</li> <li>○ Roles and processes in system development projects</li> <li>○ Classic and iterative process models</li> <li>○ Stakeholder analysis and requirements engineering</li> <li>○ Specification and functional requirements</li> </ul> </li> <li>• Modelling in the context of system development <ul style="list-style-type: none"> <li>○ The mediating role of modelling in system development</li> <li>○ Goals and purposes of modelling</li> <li>○ Model concept and model characteristics</li> <li>○ Views of technical conceptual modelling</li> <li>○ Modelling languages</li> </ul> </li> <li>• Methods and techniques of subject-specific conceptual modelling <ul style="list-style-type: none"> <li>○ Aspects of information system specification using ARIS as an example</li> <li>○ Modelling in subject-specific conceptual analysis using the example of ARIS</li> <li>○ Process view</li> <li>○ Organisational view</li> <li>○ Functional view</li> <li>○ Information view</li> </ul> </li> </ul> |

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|   | <ul style="list-style-type: none"> <li>○ From the information view to database design</li> </ul>   |
| 3 | <p><b>Objectives</b></p> <p><b>Knowledge:</b></p> <p>Students can describe and explain the objectives and framework conditions of business systems engineering. Students can describe and explain the processes and phases of information system development. Students understand the central role of modelling in system development and can justify this. Students can describe and explain the methods and techniques of technical conceptual modelling using ARIS as an example.</p> <p><b>Skills:</b></p> <p>Students can evaluate information systems from a business management perspective. Students are able to select and compare alternative process models for a given project task. Students can identify and select necessary aspects and perspectives of the system specification for a given project situation. Students can create technical conceptual models.</p> <p><b>Competencies:</b></p> <p>Students can evaluate and assess the suitability of alternative process models in specific project situations. Students can evaluate and assess necessary aspects and perspectives of system specifications in specific project situations. Students can analyse and critically assess the quality of technical conceptual models. Students can create, analyse and evaluate project planning, stakeholder analysis, requirements engineering and technical conceptual modelling for a specific business scenario in a practical manner.</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Lecture (L) with exercise (E), self-study with exercises, inverted classroom concept.</p> <p>Media used: Moodle learning platform, electronic script, online forums, web links, web video, online exercises, e-books, PC, projector, whiteboard</p>   |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p><b>Examination format, duration and requirements</b></p> <p>Examination in the form of a case study covering the entire course content of the module, or in the form of a written exam (also possible electronically) (duration: 90 minutes) covering the entire course content of the module at the end of the module (as announced at the beginning of the semester).</p> <p>Preliminary examination requirements in the form of contributions to online forums or keeping a learning diary (as announced at the beginning of the semester).</p> <p>The preliminary examination work accounts for a maximum of 30% of the module grade.</p> <p>The examination performance in the form of a term paper accounts for at least 70% of the module grade.</p> <p>Repeat opportunities for preliminary examination work and examination work are available in the following semester.</p>  |
| 7 | <p><b>Required knowledge</b></p> <p>None</p>   |

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| 8  | Recommended knowledge<br>Basic knowledge of business informatics   |
| 9  | Duration, schedule and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.  |
| 10 | Usability of the module  |
| 11 | Literature<br>Brandt-Pook/Kollmeier: Software Development: Compact and Comprehensible,<br>Vieweg+Teubner Freund/Rücker: Practical Handbook BPMN 2.0, Hanser<br>Gadatsch: Basic Course in Business Process Management,<br>Vieweg+Teubner Rupp: Requirements Engineering and Management,<br>Hanser Seidlmeier: Process Modelling with ARIS, Vieweg+Teubner<br>Steiner: Basic Course in Relational Databases, Springer Vieweg<br>Wieczorrek/Mertens: Management of IT Projects. From Planning to Implementation, Springer |

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| 1   | Module name<br>Business Applications   |
| 1.1 | Module code<br>141330  |
| 1.2 | Type<br>Elective (focus on digital business management)  |
| 1.3 | Course<br>Business Applications  |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Vieth  |
| 1.6 | Additional lecturers<br>Knoll, Rebstock, Tafreschi   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | <p>Content</p> <p>Disruptive developments in automation and digitalisation are shaping and changing all processes – performance, support and management processes – in private and public sector organisations. As a result, you will need to deal with the development, introduction and application of digital systems in your professional practice as a user, integrator, project manager or developer.</p> <p>This course aims to teach graduates about the challenges and potential involved in implementing and using digital (inter-company) application systems in management-related, performance-related and support areas of businesses. At the same time, they will have the opportunity to gain their own experience with application systems in various management-related, performance-related and support functional areas. The focus is on specific application systems that support</p> <ul style="list-style-type: none"> <li>• performance-related functional areas such as customer relationship management, product life cycle management, supply chain management, production planning and control systems, project management and service management,</li> <li>• management-related functional areas such as strategic planning, financial planning, controlling and compliance, and change management,</li> <li>• support functions such as quality management, human resources management, controlling and accounting.</li> </ul> <p>The content of the course will be illustrated using examples from the performance-related area of supply chain management.</p> <ul style="list-style-type: none"> <li>• Introduction to the tasks of IT systems in supply chain management: changes in industries and markets, changes in the field and environment of work, influence on operational value creation systems, challenges and options</li> <li>• Technical and business management fundamentals: tasks of supply chain management, resources for accomplishing tasks, technical perspective, business management perspective</li> <li>• Management and organisation of supply chain management: integration of digital</li> </ul> |

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|   | <p>information systems and supply chain management, design of interfaces,</p> <ul style="list-style-type: none"> <li>• Supply chain management processes: Designing processes, reference processes, approaches to evaluating and improving processes</li> <li>• Methods and instruments of supply chain management: applications to support planning and operational tasks, isolated and integrated solutions</li> <li>• Recent developments: Internet of Things, platforms, business intelligence, innovative business models</li> </ul>   |
| 3 | <p>Goals</p> <p>Knowledge:</p> <p>Students can name the functionalities of different application systems in connection with all processes – performance, support and management processes – in private and public enterprises in practice. They can assign the application systems to the correct value creation systems and outline the horizontal and vertical integration requirements across the various value creation systems.</p> <p>Skills:</p> <p>Students are able to analyse value creation systems and the associated processes in order to identify weaknesses. In addition, they are able to design, explain and shape solution options based on digital information systems processes.</p> <p>Competencies:</p> <p>In practical projects, students develop comprehensive solutions for management-related, performance-related and support areas of a company. In a first step, they analyse the current situation, identify problem areas and develop solution options, for which they must demonstrate the advantages and then implement them in an exemplary manner. They are able to recognise the potential of new application systems such as artificial intelligence, cloud and platform technologies, and robot systems in terms of their functionalities and apply them to operational tasks.</p> |
| 4 | <p>Teaching and learning methods</p> <p>Seminar-style lecture with case studies (plenary work) Presentation</p> <p>and discussion of case study solutions (group work)</p> <p>Working on case studies using operational application systems (individual work, partner work) Seminar paper and presentation of the results of the seminar paper (group work)</p> <p>Self-study with the aid of a learning diary and video material for the course Blended learning, online/onsite, inverted classroom</p> <p>Media used include projectors, case study texts, exam examples, learning platforms, reading texts, etc. Blackboard, overhead projector, exercises, video recordings, lecture notes</p>  |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64</p> <p>hours</p> <p>Self-study: 86 hours</p>   |



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| 6  | <p>Examination format, duration and requirements</p> <p>Preliminary examination requirement in the form of a case study in an application system related to the course.</p> <p>Preliminary examination requirement in the form of keeping a learning diary for the course. Passing the preliminary examination requirements is a prerequisite for participation in the examination.</p> <p>The preliminary examination in the form of a written exam (duration: 60 minutes) for the General Information Systems and Advanced Information Systems course serves to assess the initial qualifications of the graduates. This preliminary examination accounts for a maximum of 25% of the module grade.</p> <p>The preliminary examination in the form of a case study accounts for a maximum of 25% of the module grade, while the preliminary examination in the form of a learning diary accounts for a maximum of 25%.</p> <p>Examination in the form of a written exam or comparable written assignment (duration: 60 to 120 minutes) covering the entire module content at the end of the module or, as an alternative to a written exam, a comparable written assignment.</p> <p>The examination in the form of a written exam or comparable written assignment accounts for at least 2/3 of the module grade. The examination in the form of a case study, presentation and colloquium accounts for a maximum of 50%.</p> <p>The prerequisite for participation in the examination is the successful completion of the preliminary examination requirements.</p> <p>Opportunities to repeat the preliminary examination requirements and examination are available in the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>Module: Organisation and Management</p> <p>Module: General Information Systems</p> <p>Module: Advanced Information Systems</p> <p>Knowledge of the use and benefits of digital application systems.</p> <p>In addition, knowledge from the module "Project Management and Presentation Techniques" as well as knowledge of scientific work and the preparation of scientific papers are helpful.</p>  |
| 9  | <p>Duration, schedule and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Brück: Controlling with SAP®. The basic course for beginners and users, Galileo Press</p> <p>Franz: Project management with SAP® Project System, Galileo Press</p> <p>Frick/ Gadatsch/ Schäffer-Külz: Basic Course SAP ERP. Business Process-Oriented Introduction with Comprehensive Case Study, Vieweg &amp; Sohn</p> <p>Gadatsch: Basic Course in Business Process Management, Springer</p> <p>Vieweg Gronau: Enterprise Resource Planning, Oldenbourg</p>  |

Hoppe/Wollman: Lean Production with SAP®, Galileo PRESS

Kappauf/Koch/Lauterbach: Logistics with SAP®, Rheinwerk

Kurbel: Enterprise Resource Planning and Supply Chain Management in Industry De Gruyter

Laudon/Laudon/Schoder: Business Informatics, Pearson Germany

Psenner: Accounting with SAP®: The Basic Course for Beginners and Users, Galileo

Schulz: The SAP® Basic Course, Galileo Press

Then: Purchasing with SAP®: The Basic Course for Beginners and Users, Galileo Press

Then: Sales with SAP®: The Basic Course for Beginners and Users, Galileo Press

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| 1   | Module Name<br>International Management in Diverse and Transformative Organisations   |
| 1.1 | Module ID<br>141410   |
| 1.2 | Type<br>Elective (major field of study International Economics and Management)  |
| 1.3 | Lecture<br>International Management in Diverse and Transformative Organisations   |
| 1.4 | Semester<br>Semester 4/5  |
| 1.5 | Responsible for module<br>Klüh  |
| 1.6 | Additional lecturers  |
| 1.7 | Level<br>Bachelor   |
| 1.8 | Language<br>English   |
| 2   | <p>Course content</p> <p>The course seeks to introduce students to issues relating to international management, organisation and leadership theories. Empirical findings, theoretical frameworks and models are employed to enhance students' abilities to understand, predict and influence organisational processes, structures and human dynamics.</p> <p>Organisational behaviour is considered a function of the individual, the groups within which he/she interacts, the organisation with which he/she is associated and the larger social environment in which organisations are embedded. With respect to the latter, the focus is on the following challenges for current management professionals:</p> <ul style="list-style-type: none"> <li>• Multiple crises as a characteristic of the current situation</li> <li>• Modernisation versus transformation</li> <li>• Diversity, plurality and community</li> <li>• The problem of sustainability</li> <li>• Technological change as a social and managerial problem</li> </ul> <p>The lecture will first focus on the methodological, epistemological and personal foundations that are necessary to cover these topics adequately ("The Foundations"):</p> <ul style="list-style-type: none"> <li>• Paradoxes as a way to understand and teach management</li> <li>• Critical perspective on progress</li> <li>• Current megatrends and transformations</li> <li>• Arts-based learning as a tool in management</li> </ul> <p>education It will then look at several core topics separately</p> <p>("The Core").</p> <ul style="list-style-type: none"> <li>• Current megatrends and transformations</li> </ul> |

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|   | <ul style="list-style-type: none"> <li>• Determinants of individual behaviour</li> <li>• Determinants of group behaviour</li> <li>• Determinants of organisational developments</li> <li>• Perspectives of organisational theory: pre-modern, modern, symbolic, and post-modern</li> <li>• Standard and non-standard organisational theories</li> <li>• Diversity and plurality as dimensions of current organisations</li> <li>• Lack of sustainability and embeddedness as dimensions of current organisations</li> </ul> <p>Finally, we will try to integrate the different concepts in a discussion of current organisational challenges, the majority of which are related to the issue of "change" ("The Puzzle").</p>  |
| 3 | <p>Aim of the module (expected learning outcomes and competencies to be acquired)</p> <p>Knowledge and comprehension:</p> <p>Students narrate the role of current megatrends, also and in particular with respect to diversity and plurality, in current organisations, in particular business organisations. They are able to explain the socio-ecological and technological context that leads to transformative pressures and express standard views on the relations and interdependencies as well as tensions between ecological, economic and social value.</p> <p>They explain the essence of different theoretical perspectives and approaches on organisations and recall important empirical insights into organisational behaviour. They detail elements of theories, concepts and principles in leading and managing people in consideration of current social, ecological, political, and economic challenges.</p> <p>Application:</p> <p>Students access current problems, challenges as well as potential solutions to organisational and social problems through their interaction with specific cases, pieces of art (novels, films, operas, plays, paintings, songs, etc.) and self-reflective exercises. They develop and express a critical and positive attitude towards business actions for sustainable development and towards technological change. They identify crucial skills needed in the contemporary workplace for informed decision-making. They are outspoken about their concerns and criticism with respect to different views, including and in particular those of the instructors. They apply leadership and management skills in concrete situations by drawing on frameworks, concepts and theories.</p> <p>Analysis, synthesis and evaluation:</p> <p>Students critically reflect on the challenges of leading and managing people in diverse, plural and crisis-prone workplaces and develop ways to identify their personal strengths and weaknesses to cope with challenges. Students contrast sustainable business management knowledge and practice with real-life scenarios by assessing the sustainable transformation process of business. They develop their own opinion towards cases of international management and management failure. They reflect on the challenges of transition towards business models consistent with current crises and transformations, and their individual positioning towards these challenges.</p> |
| 4 | <p>Course pedagogy</p> <p>A lecture (V) with extensive class discussions and experimental exercises (Ü) form the main pedagogical tools. Case studies and small-scale projects (Pro) will form a central part of teaching and interaction. Class interaction is a necessary means of obtaining maximum potential from this course. The course draws intensively on case studies and arts-based learning, which are partly mediated through excursions to cultural and other facilities. Usually, students are expected to read a novel during the semester, a reflection of which is part of the examination.</p> <p>Media used: Extensive use is made of a digital learning platform through which case studies and material are offered and solutions to cases are submitted. Media used include projector, whiteboard, flipchart, smartboard, Metaplan.</p>  |

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| 5  | <p>Workload and credit points</p> <p>Total hours needed for 5 credit points (CP): 150 hours</p> <p>Contact: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6  | <p>Examination / Grading</p> <p>Examination in the form of a written examination, also possible electronically (duration: 60 to 120 minutes) on the entire course content of the module at the end of the module.</p> <p>Under certain circumstances, written examinations can be replaced by oral examinations.</p> <p>During the semester, students can submit case studies.</p> <p>Re-examination possible in every semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>Management and Organisation</p>  |
| 9  | <p>Duration, time structure and frequency</p> <p>The module comprises one semester with 4 SWS and is held once per semester.</p>   |
| 10 | <p>Module Application</p>  |
| 11 | <p>Readings</p> <p>Hatch: Organisation theory – Modern, symbolic, and postmodern perspectives, Oxford University Press</p> <p>Scharmer: Illuminating the blind spot: Leadership in the context of emerging worlds</p> <p>Tolbert/Hall: Organisations - Structures, Processes, and Outcomes, Routledge</p> <p>Putnam/Fairhurst/Banghart: Contradictions, dialectics, and paradoxes in organisations: A constitutive approach</p>      |

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| 1   | Module Name<br>European Political Economy and Ecology  |
| 1.1 | Module ID<br>141420  |
| 1.2 | Type<br>Elective (major field of study International Economics and Management)   |
| 1.3 | Lecture<br>European Political Economy and Ecology  |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Responsible for module<br>Klüh   |
| 1.6 | Additional lecturers   |
| 1.7 | Level<br>Bachelor  |
| 1.8 | Language<br>English  |
| 2   | <p>Course content</p> <p>The course looks at European integration from a contextual and political-economic perspective, using methods from economics, political science, and sociology. Special consideration is given to current challenges resulting from technological change and the new climate regime, and the role of the European Union in respective transformations, in particular the socio-ecological and digital transformation. This is reflected in taking into account insights from the New Political Ecology movement inspired by Bruno Latour and others.</p> <p>The content is structured along four perspectives:</p> <ul style="list-style-type: none"> <li>• An institutional and historical perspective, looking at motives for economic integration across borders, alternative theories of integration, the evolution of the European Union, and its current state.</li> <li>• A policy perspective, looking at the main areas of European policymaking, including the Green Deal, the Single Digital Market, monetary and fiscal integration, competition policy, common agricultural policy, industrial policy, trade policy, economic cooperation, regional policy, social policy and labour markets, energy policy, environmental policy</li> <li>• A perspective looking at individual country experiences, to reflect upon the national and regional foundations of Europe and upon the effect of Europe on the regional and national levels</li> <li>• A theoretical perspective inspired by insights from the political economy of European integration, political ecology, science and technology studies, and critical theory</li> </ul> <p>Specific topics include:</p> <ul style="list-style-type: none"> <li>• What is European political economy?</li> <li>• What is European political ecology?</li> <li>• Mainstream approaches to EPE: neo-functionalism and intergovernmentalism</li> <li>• Critical approaches to EPE</li> <li>• The creation of EMU</li> </ul> |

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|   | <ul style="list-style-type: none"> <li>• The monetary policy of the ECB from its establishment to the sovereign debt crisis</li> <li>• The crisis of the Eurozone and populism</li> </ul>  |
|   | <ul style="list-style-type: none"> <li>• The political economy and ecology of the socio-ecological and digital transformation</li> </ul>   |
| 3 | <p>Aim of the module (expected learning outcomes and competencies to be acquired)</p> <p>Knowledge and comprehension:</p> <p>Students are able to describe different motives for economic integration. They describe how the European Union is shaped by and shapes current socio-economic and ecological transformations. They associate these motives with corresponding theoretical concepts, name key milestones of European integration and can provide an overview of the key policy areas of European integration. They know the reasons for crises in the European integration process and can explain them. They narrate the current institutional, legal, socio-economic and political constitution of the European Union.</p> <p>Application:</p> <p>Students design, structure and produce a written academic paper in English. They classify and evaluate the integration of Europe against the background of relevant economic and political science theories. They weigh up arguments for and against further integration steps. They reflect on European policy issues with regard to their own reality.</p> <p>Analysis, synthesis and evaluation:</p> <p>Students take a critical stance towards theories and motives of European integration. They narrate the history and current developments of European integration. Students actively reflect on the limits of economic theories. They develop their own arguments for and against further integration in various policy areas. They analyse and evaluate changes in the European integration process.</p> |

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| 4  | <p>Course pedagogy</p> <p>The first part of the course is designed as a lecture (V) with the integration of group and partner work, panel discussions and debates. This is supplemented by the closely supervised but independent preparation of a scientific paper, which is presented in the seminar part of the course (Sem). If possible, an excursion to the European institutions complements the units at the university.</p> <p>Media used: Semester apparatus and blog on an electronic learning platform, including the possibility of online interaction between courses. Standard presentation media (e.g. projector, whiteboard, flip chart, smartboard, metaplan).</p> |
| 5  | <p>Workload and credit points</p> <p>Total hours needed for 5 credit points (CP): 150 hours</p> <p>Contact: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6  | <p>Examination / Grading</p> <p>Examination in the form of a scientific paper and presentation (15 to 45 minutes). If necessary, the scientific paper can be supplemented by a graded preliminary examination or replaced by a written examination.</p> <p>Re-examination possible in every semester.</p>  |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>Applied Macroeconomics</p>   |
| 9  | <p>Duration, time structure and frequency</p> <p>The module comprises one semester with 4 SWS and is held once per semester.</p>   |
| 10 | <p>Module Application</p>  |
| 11 | <p>Readings</p> <p>Baldwin/Wyplosz: The Economics of European Integration</p> <p>Bruno Latour: The emergence of an Ecological Class</p> <p>McCormick: Understanding the European Union: A Concise Introduction</p> <p>Toemmel, The European Union: What it is and how it works</p> <p>Wallace et. al.: Policy-Making in the European Union</p> <p>Hix: The Political System of the European Union</p> <p>Talani: European Political Economy: Issues and Theories</p>   |



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| 1   | Module Name<br>Applied International Business Research Methods   |
| 1.1 | Module ID<br>141430  |
| 1.2 | Type<br>Elective (major field of study International Economics and Management)   |
| 1.3 | Lecture<br>Applied International Business Research Methods   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Responsible for module<br>Engelstätter   |
| 1.6 | Additional lecturers<br>Kiermeier  |
| 1.7 | Level<br>Bachelor  |
| 1.8 | Language<br>English  |
| 2   | <p>Course content</p> <p>This module teaches students the essentials of applied empirical economic research while highlighting the role of knowledge management and the efficient execution of information gathering and evaluating activities in rapidly changing business environments.</p> <p>During this course, students learn how to obtain, evaluate and analyse data from a wide range of economic topics. Students utilise empirical tools using the latest statistical software to analyse realistic datasets stemming from a wide range of economic topics such as labour economics, digital markets or company surveys.</p> <p>Using the scientific method, participants prepare their obtained results in a structured and understandable way in a research paper and prepare a presentation for heterogeneous audiences.</p> |

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| 3 | <p>Aim of the module (expected learning outcomes and competencies to be acquired)</p> <p>Knowledge and comprehension:</p> <p>Upon completion of the course, students will be familiar with the research process and possible research designs in applied empirical economic research, including different data collection methods with their respective advantages and disadvantages. They will be able to describe typical empirical data analysis tools and information gathering methods.</p> <p>Application:</p> <p>Students are able to carry out applied empirical research projects, thereby selecting appropriate research topics and formulating research questions, hypotheses and assumptions appropriately based on carefully selected scientific literature. They are able to assess the quality of data sets and samples in terms of credibility and generalisability.</p> <p>Analysis, synthesis and evaluation:</p> <p>Students are able to independently analyse economic data sets from a wide range of subject areas using current statistical software and thus test the formulated hypotheses in order to either reject or confirm them. They are qualified to adapt the research results to the needs of the respective audience (e.g. international, management, economist, general public) and present them in an understandable way.</p> |
| 4 | <p>Course pedagogy</p> <p>The first part of the course is designed as a lecture (V) including an introduction to statistical software usage, such as the software package R. This is supplemented by the closely supervised preparation of the aforementioned research paper (Sem).</p> <p>Media used: Moodle learning platform, electronic script, standard presentation media (e.g. projector, whiteboard, flip chart, smartboard, metaplan) and other tools depending on current topic.</p>  |
| 5 | <p>Workload and credit points</p> <p>Total hours needed for 5 credit points (CP): 150 hours</p> <p>Contact: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p>Examination / Grading</p> <p>Examination in the form of a research paper at the end of the module: This main examination accounts for at least 70% of the module grade.</p> <p>The main examination can be supplemented by a secondary examination in the form of a presentation (15 to 45 minutes) or exam at the end of the module. The proportion of the module grade of this secondary examination may not exceed 30%.</p> <p>The addition of examination prerequisites (e.g. working on exercises, participating in progress meetings), either graded or ungraded, is possible. In the case of graded examination prerequisites, their proportion of the module grade may not exceed 30%.</p> <p>The prerequisite for participation in the examination is passing the respective examination prerequisite.</p> <p>The exact form of the examinations and potential examination prerequisites will be announced at the beginning of the module.</p> <p>Re-examination possible in every semester.</p>  |
| 7 | <p>Required knowledge</p> <p>None</p>   |

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| 8  | Recommended knowledge<br>Introduction to Statistics   |
| 9  | Duration, time structure and frequency<br>The module comprises one semester with 4 SWS and is held once per semester.   |
| 10 | Module Application  |
| 11 | <p>Readings</p> <p>Zikmund/Babin/Carr/Griffith: Business Research Methods, South-Western Cengage Learning</p> <p>Bounie/Bourreau/Gensollen/Waelbroeck: Do online customer reviews matter? Evidence from the video game industry, Working Paper ESS-08-02</p> <p>Feng Zhu/Zhang (2010): Impact of Online Consumer Reviews on Sales: The Moderating Role of Product and Consumer Characteristics, Journal of Marketing 74: 138-144</p> <p>Yong (2006): Word of Mouth for Movies: Its Dynamics and Impact on Box Office Revenue, Journal of Marketing 70 (3): 74-89</p> <p>Duana/Gub/Whinston (2008): The dynamics of online word-of-mouth and product sales—An empirical investigation of the movie industry, Journal of Retailing 84 (2): 233–242</p> <p>Psacharopoulos/Patrinou (2004): Returns to Investment in Education: A Further Update, Education Economics 12 (2): 111-134</p> <p>Diagne/Diagne (2011): Estimating Returns to Higher Education: A Survey of Models, Methods and Empirical Evidence, Journal of African Economics 20 (AERC Supplement 3): 80–132</p> <p>Kifle (2007): The Private Rate of Return to Schooling: Evidence from Eritrea, Essays in Education 21: 77-99</p> |

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| 1   | Module name<br>Teams and Projects in Transformation Processes: Learning Designs and Coaching Formats   |
| 1.1 | Module code<br>141510  |
| 1.2 | Type<br>Elective (focus on Human Resources and Change Management)  |
| 1.3 | Course<br>Teams and projects in transformation processes: learning designs and coaching formats  |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Stork  |
| 1.6 | Additional lecturers<br>Altmann, Bürkner, Edel, Kopsch, Nettelbeck   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.  | Language of instruction<br>German  |
| 2   | Content <ul style="list-style-type: none"> <li>• The importance of teams and projects in organisational transformation processes</li> <li>• The importance of learning designs and coaching formats for the success of projects and teams</li> <li>• Learning and coaching <ul style="list-style-type: none"> <li>◦ Learning attitude, learning processes and learning methods</li> <li>◦ Coaching attitude, coaching process and coaching methods</li> </ul> </li> <li>• Learning concepts – in the context of projects and teams</li> <li>• Coaching concepts – in the context of projects and teams</li> <li>• Projects and teams – the operational perspective and the social perspective of learning designs and coaching formats</li> <li>• Conception and development of learning designs and coaching formats</li> <li>• Projects and case studies on current and specific topics</li> <li>• The importance of learning designs and coaching formats in transformation processes at the margins of organisations and in the context of platforms and ecosystems</li> </ul> |

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| 3 | <p><b>Objectives</b></p> <p>Students will learn the basic concepts and approaches and receive key information, data and facts about "learning designs and coaching formats" in teams and projects. They will acquire the necessary foundational knowledge.</p> <p>Students will test the application of their newly acquired knowledge and gain practical skills in the development and implementation of learning designs and coaching formats in the context of transformation processes (application).</p> <p>Students engage in reflective discussions with each other – and with their teachers – about the knowledge they have acquired and the skills they have developed. They then apply this knowledge and these skills in a transfer-oriented manner to other areas related to the topics – for example, in the context of other companies, other organisations and society in general (integration).</p> <p><b>Skills:</b></p> <p>Students acquire basic knowledge of the central concepts and approaches as well as the most important information, data and facts relating to "learning designs and coaching formats" and can apply this knowledge in the operational context of transformation processes ("foundational knowledge" in the sense of Dee Fink's taxonomy).</p> <p>Students successfully apply their newly acquired knowledge and skills in relation to the development and implementation of learning designs and coaching formats. In doing so, they deal critically and creatively with the specific contexts of transformation processes and act with a transfer- and solution-oriented attitude – also in a team. ("Application", in the sense of Dee Fink's taxonomy)</p> <p>Through exchange with each other and with their teachers, students develop new areas of transfer and application for the knowledge they have acquired and the skills they have developed, and integrate these into the contexts of companies, organisations and society in general ("Integration" in the sense of Dee Fink's taxonomy).</p> <p>Students also acquire additional skills (in accordance with Dee Fink's taxonomy):</p> <ul style="list-style-type: none"> <li>• in the area of "learning how to learn" – in relation to learning designs and coaching formats),</li> <li>• in the area of "caring" – in relation to the values and attitudes associated with learning designs and coaching formats) and</li> <li>• in the area of "human dimension" – in relation to the personality development processes associated with learning designs and coaching formats and in relation to the associated social "impact" and the possible roles of students as members of communities and as actors in society.</li> </ul> |
| 4 | <p><b>Teaching and learning formats</b></p> <p>Seminar-style lecture (V) with a strong emphasis on workshop and training formats, as well as discussions and transfer exercises (Ü), e.g. in the form of project work, case studies, use cases, presentations and practical implementation in teamwork</p> <p>Media used: projector/whiteboard presentations, lecture notes, video and audio documents, worksheets (exercises) and electronic learning platform</p>   |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |

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| 6  | <p>Examination form, duration and requirements</p> <p>Examination in the form of a written exam (including e-exam) or written assignment (term paper, project report, practical report) with presentation or colloquium. The examination format is determined by the responsible instructor at the beginning of the semester.</p> <p>The duration of the examinations is between 60 and 90 minutes. The duration of the examination is determined by the responsible teacher at the beginning of the semester.</p> <p>Oral examinations take place as individual examinations or as group examinations with up to four students being examined. They last between 15 and 20 minutes for each candidate.</p> <p>Presentations or colloquiums on written work take place as individual or group examinations. They last between 10 and 15 minutes.</p> <p>Preliminary examination work (e.g. completion of exercises) – including group work – is also possible. Preliminary examination work may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%. If preliminary examination work is required, passing the preliminary examination work is a prerequisite for participation in the examination.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination work are available in the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>None</p>  |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Current studies, study guides and other learning media on the subject of "learning designs and coaching formats", plus:</p> <p>Backhausen/Thommen: Coaching. Innovative personnel development through systemic thinking</p> <p>Becker: Personnel development. Education, promotion and organisational development in theory and practice. Domsch/Regnet/Rosenstiel: Managing employees: Case studies on personnel management.</p> <p>Lewrick/Link/Leifer: The Design Thinking Toolbook. The best tools &amp; methods Pfannstiel/Steinhoff: E-learning in the digital age. Solutions, systems, applications</p>   |

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| 1   | Module name<br>Teams and projects in transformation processes: Leading and communicating   |
| 1.1 | Module abbreviation<br>141520  |
| 1.  | Type<br>Elective (focus on human resources and change management)  |
| 1.3 | Course<br>Teams and projects in transformation processes: Leadership and communication   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Edel   |
| 1.6 | Additional lecturers<br>Altmann, Bürkner, Kopsch, Nettelbeck, Stork  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | Content <ul style="list-style-type: none"> <li>• The importance of teams and projects in organisational transformation processes</li> <li>• The importance of leadership and communication for the success of projects and teams</li> <li>• Leadership concepts – in the context of projects and teams</li> <li>• Communication concepts – in the context of projects and teams</li> <li>• Leadership and communication <ul style="list-style-type: none"> <li>◦ Leadership attitudes, leadership processes and leadership methods</li> <li>◦ Communication attitude, communication processes and communication methods</li> </ul> </li> <li>• Projects and teams – the operational perspective and the social perspective in leadership and communication</li> <li>• Designing and developing leadership and communication for projects and teams</li> <li>• Projects and case studies on current and specific topics</li> <li>• The importance of leadership and communication in transformation processes at the edges of organisations and in the context of platforms and ecosystems</li> </ul> |

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| 3 | <p><b>Objectives</b></p> <p>Students learn about the basic concepts and approaches and receive key information, data and facts about "leadership and communication" in the context of projects and teams. They acquire the necessary foundational knowledge.</p> <p>Students test the application of their newly acquired knowledge and gain practical skills in the development and implementation of leadership and communication processes in the context of transformation processes (application).</p> <p>Students engage in reflective discussions with each other – and with their teachers – about the knowledge they have acquired and the skills they have developed. They then apply this knowledge and these skills in a transfer-oriented manner to other areas related to the topics – for example, in the context of other companies, other organisations and society in general (integration).</p> <p>Competencies:</p> <p>Students acquire fundamental knowledge of the central concepts and approaches as well as the most important information, data and facts relating to "leadership and communication" and can apply this knowledge in the operational context of transformation processes ("foundational knowledge" in the sense of Dee Fink's taxonomy).</p> <p>Students successfully apply their newly acquired knowledge and skills in relation to the development and implementation of leadership and communication. They deal critically and creatively with the specific contexts of transformation processes and act with a transfer- and solution-oriented attitude – also in a team. ("Application", in the sense of Dee Fink's taxonomy)</p> <p>Through exchanges with each other and with their teachers, students develop new areas of transfer and application for the knowledge they have acquired and the skills they have developed, and integrate these into the contexts of companies, organisations and society in general ("Integration" in the sense of Dee Fink's taxonomy).</p> <p>Students also acquire further skills (in accordance with Dee Fink's taxonomy):</p> <ul style="list-style-type: none"> <li>• in the area of "learning how to learn" – in relation to leadership and communication processes),</li> <li>• in the area of "caring" – in relation to the values and attitudes associated with leadership and communication processes) and</li> <li>• in the area of "human dimension" – in relation to the personality development processes associated with leadership and communication processes and in relation to the associated social impact and the possible roles of students as members of communities and as actors in society.</li> </ul> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Seminar-style lecture (V) with a strong emphasis on workshop and training formats, as well as discussions and transfer exercises (Ü), e.g. in the form of project work, case studies, use cases, presentations and practical implementation in teamwork</p> <p>Media used: projector/whiteboard presentations, lecture notes, video and audio documents, worksheets (exercises) and electronic learning platform</p>  |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |



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| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (including e-exam) or written assignment (term paper, project report, practical report) with presentation or colloquium. The examination format is determined by the responsible lecturer at the beginning of the semester.</p> <p>The duration of the examinations is between 60 and 90 minutes. The duration of the examination is determined by the responsible teacher at the beginning of the semester.</p> <p>Oral examinations take place as individual examinations or as group examinations with up to four students being examined. They last between 15 and 20 minutes for each candidate.</p> <p>Presentations or colloquiums on written assignments take place as individual or group examinations. They last between 10 and 15 minutes.</p> <p>Preliminary examination work (e.g. completion of exercises) – including group work – is also possible. Preliminary examination work may be graded or ungraded. In the case of graded preliminary examination requirements, the share of the module grade may not exceed 30%. If preliminary examination requirements are required, passing the preliminary examination requirement is a prerequisite for participation in the examination.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination work are available in the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>None</p>   |
| 9  | <p>Duration, schedule and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Current studies, study booklets and other learning media on the subject of "Leadership and Communication", plus:</p> <p>Frei: 99 Leadership Letters</p> <p>Kahneman: Thinking, Fast and Slow, Siedler</p> <p>König/Vollmer: Handbook of Systemic Coaching</p> <p>Malik: Leading, Performing, Living, Campus</p> <p>Rosenstiel/Regnet/Domsch: Leading Employees. Handbook for Successful Human Resource Management.</p> <p>Scharmer: Theory U: Leading from the Future: Presencing as a Social Technique, Carl Auer</p>  |

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| 1   | Module name<br>Teams and projects in transformation processes: Development and growth of organisations   |
| 1.1 | Module code<br>141530  |
| 1.2 | Type<br>Elective (focus on Human Resources and Change Management)  |
| 1.3 | Course<br>Teams and Projects in Transformation Processes: Development and Growth of Organisations  |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Kopsch   |
| 1.6 | Additional lecturers<br>Altmann, Bürkner, Edel, Nettelbeck, Stork  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | Content <ul style="list-style-type: none"> <li>• The importance of teams and projects in organisational transformation processes</li> <li>• On the importance and understanding of organisational development and growth</li> <li>• The special significance and role of projects and teams for the development and growth of organisations</li> <li>• Development concepts – in the context of projects and teams</li> <li>• Growth concepts – in the context of projects and teams</li> <li>• Resilience and curiosity as system competencies and in the context of development and growth processes <ul style="list-style-type: none"> <li>○ Individual resilience and curiosity</li> <li>○ Organisational resilience and curiosity</li> <li>○ Approaches and concepts for social resilience and curiosity</li> </ul> </li> <li>• Projects and teams – the operational perspective and the social perspective in development and growth processes</li> <li>• Designing and implementing development and growth processes for projects and teams</li> <li>• Projects and case studies on current and specific topics</li> <li>• The importance of understanding development and growth in transformation processes at the edges of organisations and in the context of platforms and ecosystems</li> </ul> |

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| 3 | <p><b>Objectives</b></p> <p>Students learn about the basic concepts and approaches and receive key information, data and facts about the "development and growth" of organisations in the context of projects and teams. They acquire the necessary foundational knowledge.</p> <p>Students test their newly acquired knowledge through application and gain practical skills in the design and implementation of development and growth processes in the context of transformation processes (application).</p> <p>Students engage in reflective discussions with each other and with their teachers about the knowledge they have acquired and the skills they have developed, and apply this knowledge and these skills in a transfer-oriented manner to other aspects related to the topics – for example, in the context of other companies, other organisations and society in general (integration).</p> <p>Competencies:</p> <p>Students acquire fundamental knowledge of the central concepts and approaches as well as the most important information, data and facts relating to the "development and growth" of organisations and can apply this knowledge to the operational context of transformation processes ("foundational knowledge" in the sense of Dee Fink's taxonomy).</p> <p>Students successfully apply their newly acquired knowledge and skills in relation to the design and implementation of development and growth processes in the context of projects and teams. They deal critically and creatively with the specific contexts of transformation processes and act with a transfer- and solution-oriented attitude – also in teams. ("Application", in the sense of Dee Fink's taxonomy)</p> <p>Through discussion with each other and with their teachers, students develop new areas of transfer and application for the knowledge they have acquired and the skills they have developed, and integrate these into the contexts of companies, organisations and society in general ("integration" in the sense of Dee Fink's taxonomy).</p> <p>Students also acquire further skills (in the sense of Dee Fink's taxonomy):</p> <ul style="list-style-type: none"> <li>• in the area of "learning how to learn" – in relation to the design and implementation of development and growth processes),</li> <li>• in the area of "caring" – in relation to the values and attitudes associated with the development and growth processes) and</li> <li>• in the area of "human dimension" – in relation to the individual development processes of their personality associated with the processes of development and growth, and in relation to the possible social impact associated with this and the possible roles of students as members of communities and as actors in society.</li> </ul> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Seminar-style lecture (V) with a strong emphasis on workshop and training formats, as well as discussions and transfer exercises (Ü), e.g. in the form of project work, case studies, use cases, presentations and practical implementation in teamwork</p> <p>Media used: projector/whiteboard presentations, lecture notes, video and audio documents, worksheets (exercises) and electronic learning platform</p>   |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance</p> <p>times: 64 hours</p> <p>Self-study: 86 hours</p>  |

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| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (including e-exams) or written assignment (term paper, project report, practical report) with presentation or colloquium. The form of examination is determined by the responsible teacher at the beginning of the semester.</p> <p>The duration of the examinations is between 60 and 90 minutes. The duration of the examination is determined by the responsible teacher at the beginning of the semester.</p> <p>Oral examinations take place as individual examinations or as group examinations with up to four students being examined. They last between 15 and 20 minutes for each candidate.</p> <p>Presentations or colloquiums on written work take place as individual or group examinations. They last between 10 and 15 minutes.</p> <p>Preliminary examination work (e.g. completion of exercises) – including group work – is also possible. Preliminary examination work may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%. If preliminary examination work is required, passing the preliminary examination work is a prerequisite for participation in the examination.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination work are available in the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>None</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Current studies, study guides and other learning media on the subject of "growth and development", plus:</p> <p>Ellebracht et al.: Systemic Organisational and Management Consulting. Practical Handbook</p> <p>Lauer: Change Management. Fundamentals and Success Factors</p> <p>Oestereich/Schröder: Agile Organisational Development. Handbook for Building Adaptable Organisations</p> <p>„Senge: The Fifth Discipline: The Art and Practice of the Learning</p> <p>Organisation Willemse/von Ameln: Theory and Practice of the Systemic Approach</p>   |

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| 1   | Module name<br>Production Management   |
| 1.  | Module abbreviation<br>141610  |
| 1.2 | Type<br>Elective (focus on logistics)  |
| 1.3 | Course<br>Production Management  |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Wojanowski   |
| 1.6 | Additional lecturers<br>Bucerius, Wollenweber  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.  | Language of instruction<br>German  |
| 2   | Content <ul style="list-style-type: none"> <li>• Introduction to Production Theory</li> <li>• Fundamentals of Production Management</li> <li>• Introduction to models and methods for solving selected logistics problems</li> <li>• Fundamentals of modelling logistics problems (LP)</li> <li>• Methods for solving logistics problems</li> <li>• Procurement logistics: selection problems and location selection</li> <li>• Production logistics: production programme planning</li> <li>• Distribution logistics: transport problems</li> </ul> |

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| 3 | <p><b>Objectives</b></p> <p>Upon successful completion of the module, students will have acquired the knowledge, skills and competences required for modelling and solving basic analytical models in logistics.</p> <p><b>Knowledge</b></p> <p>They will be familiar with and able to name the elements of a logistics system in order to describe the basic models of production theory. Students will acquire knowledge of production economics as a basis for developing analytical models of logistics problems.</p> <p><b>Skills:</b></p> <p>They are able to convert verbal problems into analytical models. In doing so, redundant or non-binding restrictions are identified and taken into account accordingly. Students are able to apply methods to these models for solving logistical problems (LP) of objective functions of linear optimisation problems with multiple constraints. They are able to select and apply the method required for the respective problem.</p> <p><b>Competencies:</b></p> <p>You will acquire the competence to structure the results of logistical problems and formulate process-oriented, meaningful management decision templates for the verbal initial problem.</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Lecture (L), exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6 | <p><b>Examination format, duration and requirements</b></p> <p>Examination in the form of a written exam (including e-exam) lasting 60–90 minutes or a term paper – including group work – lasting 8–12 weeks.</p> <p>Preliminary examination work (e.g. completion of exercises) – also in group work – is possible. Preliminary examination work may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%. If preliminary examination work is required, passing the preliminary examination work is a prerequisite for participation in the examination.</p> <p>The form of examination and, if applicable, the form of preliminary examination requirements shall be determined by the responsible teacher at the beginning of the semester.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination, are available in the following semester.</p>   |
| 7 | <p><b>Required knowledge</b></p> <p>None</p>  |
| 8 | <p><b>Recommended knowledge</b></p> <p>Basics of logistics, business mathematics</p>  |

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| 9  | Duration, time structure and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.   |
| 10 | Usability of the module   |
| 11 | Literature<br>Dyckhoff/Spengler: Production Management: An Introduction for Industrial Engineers, Springer<br>Domschke: Logistics: Transport, Oldenbourg<br>Domschke: Logistics: Locations, Oldenbourg,<br>Domschke/Drexl: Logistics: Round Trips and Tours, Oldenbourg<br>Domschke/Scholl/Voß: Production Planning. Springer<br>Domschke/Drexl: Introduction to Operations Research. Springer<br>Günther/Tempelmeier: Production and Logistics. Springer |

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| 1   | Module name<br>Procurement and Production Logistics  |
| 1.  | Module abbreviation<br>141620  |
| 1.  | Type<br>Elective (focus on logistics)  |
| 1.3 | Course<br>Procurement and production logistics   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>Bucerius   |
| 1.6 | Additional lecturers<br>Wojanowski   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German or English   |
| 2   | Content <ul style="list-style-type: none"> <li>• Procurement logistics: <ul style="list-style-type: none"> <li>○ Fundamentals, tasks and objectives</li> <li>○ Procurement strategies and concepts</li> <li>○ Procedures for determining requirements</li> <li>○ Optimal order quantity</li> <li>○ Supplier management</li> <li>○ E-procurement</li> </ul> </li> <li>• Production logistics: <ul style="list-style-type: none"> <li>○ Fundamentals, tasks and objectives</li> <li>○ Tactical production management</li> <li>○ Operational production management</li> <li>○ Control concepts</li> </ul> </li> </ul> |



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| 3  | <p>Objectives</p> <p>Knowledge:</p> <p>You are familiar with production and procurement logistics as the main phases of logistics and are able to identify and distinguish between them. Students are methodically capable of thinking in a process-oriented manner and classifying suitable procedures and instruments.</p> <p>Skills:</p> <p>Students have the ability to understand methods, procedures and instruments of procurement and production logistics and to apply them in the right context.</p> <p>Competencies:</p> <p>Students are able to structure company systems in a function-oriented manner and propose sensible, process-oriented solutions.</p>  |
| 4  | <p>Teaching and learning methods</p> <p>Lecture (L), exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (including e-exams) lasting 60–90 minutes or a term paper – including group work – lasting 8–12 weeks.</p> <p>Preliminary examination work (e.g. completion of exercises) – also in group work – is possible.</p> <p>Preliminary examination requirements may be graded or ungraded. In the case of graded preliminary examination requirements, the share of the module grade may not exceed 30%. If preliminary examination requirements are required, passing the preliminary examination requirement is a prerequisite for participation in the examination. The form of the examination and, if applicable, the form of the preliminary examination requirement is determined by the responsible teacher at the beginning of the semester.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination, are available in the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>None</p>   |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |

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| 11 | <p>Literature</p> <p>Gleissner/Femerling: Logistics – Fundamentals – Exercises – Case</p> <p>Studies Ehrmann: Compact Training in Logistics</p> <p>Kummer/Grün/Jammerneegg: Fundamentals of Procurement, Production and Logistics</p> <p>Schulte: Logistics – Ways to Optimisation</p> |
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| 1   | Module name<br>Distribution and Disposal Logistics  |
| 1.  | Module abbreviation<br>141630   |
| 1.  | Type<br>Elective (focus on logistics)   |
| 1.3 | Course<br>Distribution and waste disposal logistics   |
| 1.4 | Semester<br>Semester 4/5  |
| 1.5 | Module coordinator<br>Bohnhoff  |
| 1.6 | Additional teaching staff<br>Wollenweber  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | Content <ul style="list-style-type: none"> <li>• Distribution logistics: <ul style="list-style-type: none"> <li>○ Fundamentals, tasks and objectives</li> <li>○ Optimal delivery service level</li> <li>○ Distribution network planning</li> <li>○ Selection and evaluation of distribution logistics strategies</li> <li>○ Application examples</li> </ul> </li> <li>• Disposal logistics: <ul style="list-style-type: none"> <li>○ Fundamentals, tasks and objectives</li> <li>○ Sustainability in logistics</li> <li>○ Recycling strategies and concepts</li> <li>○ Circular economy</li> <li>○ Legal framework</li> <li>○ Application examples</li> </ul> </li> </ul> |

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| 3  | <p><b>Objectives</b></p> <p><b>Knowledge:</b></p> <p>Students will be able to explain the individual tasks and concepts of distribution logistics. They will also be familiar with the technology, processes and costs of waste disposal logistics.</p> <p><b>Skills:</b></p> <p>Students will be able to apply strategies and concepts of distribution and waste disposal logistics to practical problems and work through them in a structured manner, taking into account the legal framework. They will be able to determine and apply key performance indicators.</p> <p><b>Competencies:</b></p> <p>Students are able to analyse and evaluate practical solutions within the framework of case studies and compare them with one another. They are able to develop decision templates for management to select suitable solutions.</p> |
| 4  | <p><b>Teaching and learning methods</b></p> <p>Lecture (L), exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>   |
| 5  | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6  | <p><b>Examination format, duration and requirements</b></p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>  |
| 7  | <p><b>Required knowledge</b></p> <p>None</p>   |
| 8  | <p><b>Recommended knowledge</b></p> <p>Fundamentals of logistics</p>   |
| 9  | <p><b>Duration, time structure and frequency of the course</b></p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p><b>Usability of the module</b></p>  |
| 11 | <p><b>Literature</b></p> <p>Schulte: Logistics – Ways to Optimise the Supply Chain, Vahlen</p> <p>Ehrmann: Logistics, Kiehl</p> <p>Gleißner/Femerling: Logistics, Fundamentals, Exercises, Case Studies, Springer Gabler</p> <p>Thonemann: Operations Management, Pearson</p>  |

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| 1   | Module name<br>Market Research  |
| 1.  | Module code<br>141710   |
| 1.2 | Type<br>Elective (focus on marketing)   |
| 1.3 | Course<br>Market research   |
| 1.4 | Semester<br>Semester 4/5  |
| 1.5 | Module coordinator<br>Maiberger   |
| 1.6 | Additional lecturers<br>Valizade-Funder, Bürkner  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | Content <ul style="list-style-type: none"> <li>• Basics/General: <ul style="list-style-type: none"> <li>○ Tasks and objectives of market research</li> <li>○ Market research process</li> <li>○ Quality criteria</li> <li>○ Research ethics</li> </ul> </li> <li>• Data/survey methods: <ul style="list-style-type: none"> <li>○ Exploratory studies</li> <li>○ Surveys</li> <li>○ Observations</li> <li>○ Experiments</li> <li>○ Panel</li> </ul> </li> <li>• Methods/analyses/software: <ul style="list-style-type: none"> <li>○ Basic univariate, bivariate and multivariate analysis methods (e.g. t-tests, correlation analyses, regression analyses)</li> <li>○ Artificial intelligence (e.g. ChatGPT) for processing and analysing basic data</li> </ul> </li> </ul> |

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| 3 | <p>Objectives</p> <p>Knowledge</p> <ul style="list-style-type: none"> <li>Students are familiar with the steps involved in a market research project.</li> <li>Students have a basic knowledge of current survey methods.</li> <li>Students can name and compare important data sources.</li> <li>Students have an overview of the most important analysis methods in market research.</li> <li>Students are familiar with the potential of artificial intelligence in market research.</li> </ul> <p>Skills:</p> <ul style="list-style-type: none"> <li>Students are able to design their own market research project.</li> <li>Students can collect, gather or combine data.</li> <li>Students can perform simple evaluations using programming languages or statistical software (with the help of artificial intelligence, if necessary).</li> <li>Students can make effective use of artificial intelligence in the market research process.</li> </ul> <p>Skills:</p> <ul style="list-style-type: none"> <li>Students are able to conduct their own surveys.</li> <li>Students can select, implement and interpret analysis methods.</li> <li>Students can carry out a market research project following the usual steps.</li> </ul> |
| 4 | <p>Teaching and learning methods</p> <p>Lecture (L), (laboratory) exercise (E)</p> <p>Media used: Communication media (including learning platform), presentation media (including projector, whiteboard, flipchart), statistics programmes, programming languages, computer lab if necessary</p>  |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 90 minutes) or, alternatively, a written paper (length: 15-30 pages) with presentation (duration: 15-30 minutes) – also possible as group work.</p> <p>Preliminary examination work – also in group work – is also possible and may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination are available in the following semester.</p> <p>If preliminary examination work is required, passing the preliminary examination work is a prerequisite for participation in the examination.</p>  |
| 7 | <p>Required knowledge</p> <p>None</p>  |
| 8 | <p>Recommended knowledge</p> <p>Marketing</p>  |
| 9 | <p>Duration, schedule and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>  |

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| 10 | Usability of the module  |
| 11 | <p>Literature</p> <p>Homburg: Marketing Management: Strategy – Instruments – Implementation – Corporate Management, Springer<br/>Homburg/Klarmann/Vomberg: Handbook of Market Research, Springer<br/>Kreis/Wildner/Kuss: Market Research: Data Collection and Data Analysis, Springer<br/>Lucas/Schuster: Innovative and Digital Marketing in Practice, Springer<br/>Wollschläger: Fundamentals of Data Analysis with R, Springer</p> <p>Further literature recommendations and current research articles will be provided during the course and are included in the lecture notes or linked on the learning platform.</p> |

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| 1   | Module name<br>Sales Management  |
| 1.  | Module code<br>141720  |
| 1.2 | Type<br>Elective (focus on marketing)  |
| 1.3 | Course<br>Sales Management   |
| 1.4 | Semester<br>Semester 4/5   |
| 1.5 | Module coordinator<br>New  |
| 1.6 | Additional lecturers<br>Bürkner  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German  |
| 2   | Contents <ul style="list-style-type: none"> <li>• General principles of sales management</li> <li>• The relationship marketing approach as the basis for successful customer relations</li> <li>• Psychological and legal fundamentals of customer contact</li> <li>• Structure of a personal consultation</li> <li>• Structure of a telephone conversation</li> <li>• Selling with the help of written documents</li> <li>• Selling using digital media (e-commerce and m-commerce)</li> <li>• Selling in an international context</li> <li>• Dealing with dissatisfied customers – complaint management</li> </ul> |
| 3   | Objectives<br>Knowledge<br><br>Students understand the fundamentals and tools of sales management. Skills:<br><br>Students will be able to use sales management/sales tools and combine them optimally.<br><br>Competencies:<br>Students are familiar with the fundamentals of sales policy and are able to apply all options of a sales process. Students learn to identify, analyse and intensify relationships between market partners.   |



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| 4  | <p>Teaching and learning methods</p> <p>Lecture (L), exercise (E), guest lectures</p> <p>Media used: blackboard, video, projector</p>  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written test (duration: 60–120 minutes) covering the entire module content at the end of the module.</p> <p>Opportunities to retake the preliminary examination and examination are available in the following semester.</p>  |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>Marketing</p>  |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Homburg: Marketing Management: Strategy – Instruments – Implementation – Corporate Management, Springer Homburg/Klarmann/Vomberg: Handbook of Market Research, Springer</p> <p>Kreis/Wildner/Kuss: Market Research: Data Collection and Data Analysis, Springer</p> <p>Lucas/Schuster: Innovative and Digital Marketing in Practice, Springer</p> <p>Wollschläger: Fundamentals of Data Analysis with R, Springer</p> <p>Further recommended reading and current research articles will be provided during the course and are included in the lecture notes or linked on the learning platform.</p> |

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| 1   | Module name<br>International Marketing  |
| 1.  | Module code<br>141730   |
| 1.  | Type<br>Elective (specialising in marketing)  |
| 1.3 | Course<br>International Marketing Management  |
| 1.4 | Semester<br>Semester 4/5  |
| 1.5 | Module coordinator<br>Valizade-Funder   |
| 1.6 | Additional lecturers<br>Bürkner, Dannenberg, Maiberger  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | <p>Content</p> <p>The course covers the fundamentals of internationalising business activities, basic information on international marketing, strategies and instruments of international marketing, and current challenges in international marketing.</p> <p>The course content includes:</p> <ul style="list-style-type: none"> <li>• Fundamentals/determinants of international marketing</li> <li>• Framework conditions for internationalisation</li> <li>• Forms of internationalisation</li> <li>• Decision-making forms for country/market selection and country/market evaluation</li> <li>• Forms of activity in foreign markets</li> <li>• International product policy</li> <li>• International pricing policy</li> <li>• International communication policy</li> <li>• International distribution policy</li> <li>• Organisational forms and organisational structures</li> </ul> |

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| 3 | <p><b>Objectives</b></p> <p><b>Knowledge:</b></p> <p>Students will acquire a basic knowledge of international marketing. Students will gain a comprehensive overview of the most important conceptual and theoretical principles as well as marketing-related issues and tasks in international marketing. They will be able to select and apply appropriate concepts and methods for solving typical cross-border marketing issues.</p> <p><b>Skills:</b></p> <p>Students will be able to present the planning of international market entry and the central problems of international market development, as well as discuss the planning and coordination of sales policy instruments in the context of international market development.</p> <p><b>Competencies:</b></p> <p>Students develop topics related to international marketing and/or work on case studies and carry out these projects independently or in groups. In doing so, they acquire the skills to analyse case studies in international marketing and present their findings in individual or group presentations. By solving and presenting a team case study, they improve their analytical skills as well as their presentation and teamwork skills.</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Lecture (L), exercise (E)</p> <p>Media used: electronic learning platforms, presentation media (including projector, whiteboard, flipchart, smartboard, Metaplan)</p>  |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6 | <p><b>Examination format, duration and requirements</b></p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 90 minutes) or, alternatively, a written paper (length: 15-30 pages) with presentation (duration: 15-30 minutes) in individual or group work.</p> <p>Preliminary examination work – also in group work – is also possible and may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination are available in the following semester.</p> <p>If preliminary examination work is required, passing the preliminary examination work is a prerequisite for participation in the examination.</p>  |
| 7 | <p><b>Required knowledge</b></p> <p>None</p>  |
| 8 | <p><b>Recommended knowledge</b></p> <p>English language skills, basics of marketing</p>   |

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| 9  | Duration, schedule and frequency of the course<br>The module covers one semester with 4 SWS and is offered once per semester.  |
| 10 | Usability of the module  |
| 11 | Literature<br>Morschett/Schramm-Klein/Zentes: Strategic International Management, Gabler<br>Douglas/Craig: Global Marketing Strategy, McGraw-Hill<br>Kotabe/Helsen: Global Marketing Management, John Wiley & Sons<br>Hollensen: Global Marketing. A decision-oriented approach, Pearson Education |

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| 1   | Module name<br>Sustainable development from an interdisciplinary perspective  |
| 1.1 | Module abbreviation<br>141810   |
| 1.  | Type<br>Elective (focus on sustainable organisational development)  |
| 1.3 | Course<br>Sustainable Development from an Interdisciplinary Perspective   |
| 1.  | Semester<br>Semester 4/5  |
| 1.5 | Module coordinator<br>Klüh, Stork, Edel, Gager  |
| 1.6 | Other teachers<br>Bürkner   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | <p>Content</p> <p>The course teaches ecological, economic, scientific-technical, cultural, organisational and social contexts in relation to the challenge of sustainable development. Based on specific situations of unsustainability, students develop a basic understanding of the respective problems, work out what changes are necessary and present possible solutions and potentials. The course format offers students</p> <ul style="list-style-type: none"> <li>• freedom to break away from the narrow confines of Darmstadt University of Applied Sciences and gain insights into other academically oriented institutions.</li> <li>• On the other hand, it offers protected spaces to process the experiences gained, share them with others and thus develop their own attitudes towards issues of sustainable development.</li> </ul> <p>At the beginning of the semester (by a specified deadline), students agree with their lecturers which external or internal course on sustainable development they will attend. As a fallback option, they can attend the research seminar offered by the Centre for Sustainable Economic and Corporate Development (ZNWU), "Economy in Dialogue with: Sustainable Development" (W:NE).</p> <p>All students meet at regular intervals in a supporting seminar. This takes place either at regular intervals (e.g. every two weeks) or in block form (e.g. one day at the beginning of the semester and two days at the end, or one day at the beginning, in the middle and at the end of the semester). Students bring their experiences and ideas to these seminars, which they have recorded in individual papers. These papers reflect on the content and insights gained from the courses they have attended. They also provide the basis for short presentations of the Students, in which the individual experiences and insights are presented by the students</p> |

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|   | . With the support of the lecturers, these insights are reflected upon and brought together.  |
| 3 | <p><b>Objectives</b></p> <p>Students acquire and strengthen fundamental sustainability skills: they are able to think systemically, i.e. they acquire/strengthen the ability to analyse complex systems in various areas (jointly) (society, environment, economy, etc.) and to consider both local and global dimensions. They acquire/strengthen their ability to consider systemic characteristics and interactions with regard to the challenges of sustainable development and solution-oriented framework conditions. Students also acquire and strengthen the competence to develop future scenarios based on analyses and evaluations, and to design images of (strong) sustainable development and solution-oriented framework conditions. They acquire/strengthen the ability to continuously critically reflect on and adapt developed visions of the future. Students acquire/strengthen their normative competence to describe, apply and negotiate sustainability-oriented values, principles and goals on the basis of concepts such as justice and responsibility; they acquire/strengthen their ability to contextualise (historically, culturally, etc.), critically reflect on, evaluate and compare individual and social values. Finally, students acquire/strengthen their strategic thinking skills, i.e. the ability to jointly develop and test (innovative) intervention, transition and transformation strategies towards sustainability (taking into account knock-on effects). (Source: Wiek et al., 2011 b)</p> <p><b>Knowledge:</b></p> <p>Students describe challenges of sustainable development from their own and interdisciplinary perspectives. They identify possible solutions and their limitations and possibilities, and illustrate their conditionality. They answer questions from their fellow students about the origin, context and selected details of challenges and possible solutions. They distinguish their own disciplinary knowledge from that of other disciplines.</p> <p><b>Skills:</b></p> <p>Students explain why they answer specific questions from their fellow students about the origin, context and selected details of challenges and approaches to solutions. They identify the limits of their ability to talk about other disciplines. They are able to identify possible conflicts of interest and classify them normatively. They can classify the significance of organisational, technical and social system interrelationships and explain in specific cases how the design of sustainability processes depends on the interaction of actors from science, politics, business and civil society, and that the corresponding institutional framework conditions and their implementation through action in organisations are necessary for this.</p> <p><b>Competencies:</b></p> <p>Students have experience in interdisciplinary groups, which enables them to engage in appropriate exchanges. They are able to analyse problems of unsustainable development and take initial steps towards a methodical approach to these problems and the development of future-oriented solution concepts and implementation strategies. Students can relate their own disciplinary perspective to those of other disciplines and have taken initial steps in the interdisciplinary development of visions of the future and implementation strategies.</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Exercises (E) based on practical experience, supported by lecture input (L).</p> <p>Media used: Electronic learning platforms and presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan boards); media not specified in advance that may be used during the</p>   |

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|    | externally attended event.  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of an oral examination (15 to 45 minutes) covering the entire course content of the module at the end of the module.</p> <p>Preliminary examination requirements in the form of three short research papers ("Research Notes") and a written final reflection of at least two and at most three pages, the essential content of which must also be presented orally in the accompanying seminar.</p> <p>To take the examination, you must first pass the preliminary examination. The preliminary examination is not graded.</p> <p>Repeat opportunities for the examination [and preliminary examination] are available in the the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>Experience with sustainable development from your own disciplinary perspective</p>  |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Grunwald/Kopfmüller: Sustainability, Campus</p> <p>Pufé: Sustainability, UTB</p>   |

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| 1   | Module name<br>Fundamentals of sustainable organisational development   |
| 1.1 | Module code<br>141820   |
| 1.2 | Type<br>Elective (focus on sustainable organisational development)  |
| 1.3 | Course<br>Fundamentals of Sustainable Organisational Development  |
| 1.4 | Semester<br>Semester 4/5  |
| 1.5 | Module coordinator<br>Klüh, Stork, Edel, Gager  |
| 1.6 | Additional lecturers<br>Bürkner   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | <p>Content</p> <p>The course teaches the fundamental elements of sustainable organisational development. It is based on a holistic approach to organisation. The module assumes that organisations can only be future-proof if they implement principles of sustainability throughout the entire institution. Part of the course is therefore devoted to teaching these principles, including:</p> <ul style="list-style-type: none"> <li>• Understanding sustainability, concept(s) of sustainability</li> <li>• Spatial and temporal dimensions of sustainability</li> <li>• Transformation processes</li> <li>• Conflicting goals between economic, ecological and social sustainability</li> <li>• Sustainable Development Goals (SDG) versus other taxonomies</li> <li>• Transformation processes towards sustainability</li> <li>• Concepts of strong and weak sustainability</li> <li>• Digitalisation and sustainability</li> <li>• Climate and environmental justice</li> <li>• Distributive justice, participation and involvement</li> </ul> <p>Participants will also learn how organisations can be transformed sustainably. This requires an understanding of the fundamentals of organisational theory. To this end, five perspectives on organisations will be developed:</p> <ul style="list-style-type: none"> <li>• Traditional perspectives on organisation and organisational processes</li> <li>• Modern perspectives on organisation and organisational processes</li> <li>• Symbolist perspectives on organisation and organisational processes</li> <li>• Post-modern perspectives on organisation and organisational processes</li> <li>• Current perspectives: organisations in the Anthropocene, Capitalocene, Plantagenocene, Chthulucene</li> </ul> <p>Furthermore, students will learn specific approaches to sustainable organisational development</p> |



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|   | <p>and learn how to apply them.</p> <ul style="list-style-type: none"> <li>• Examples of successful and unsuccessful organisational development in terms of sustainability</li> <li>• Methods for developing sustainable organisational forms</li> <li>• Leadership and management as elements of sustainable organisational development</li> <li>• Participation and intra-organisational democracy as elements of sustainable organisational development</li> <li>• Advantages and disadvantages of bureaucratisation, measurement and standardisation of sustainable development</li> <li>• "Greenwashing" and other pitfalls of sustainable organisational development</li> </ul> <p>Finally, students should develop a critical and constructive attitude towards the programme of sustainable organisational development and sharpen their own position on this programme.</p> <ul style="list-style-type: none"> <li>• Critical perspectives on sustainability and sustainable development</li> <li>• Alternatives to the concept of sustainability</li> <li>• Sustainability as a challenge for individuals</li> <li>• Sustainability as a political programme</li> </ul>  |
| 3 | <p><b>Objectives</b></p> <p>Students acquire and strengthen fundamental sustainability skills: they are able to think systemically, i.e. they acquire/strengthen the ability to analyse complex systems in various areas (jointly) (society, environment, economy, etc.) and to consider both local and global dimensions. They acquire/strengthen their ability to consider systemic characteristics and interactions with regard to the challenges of sustainable development and solution-oriented framework conditions. Students also acquire and strengthen the competence to develop future scenarios based on analyses and evaluations, and to design images of (strong) sustainable development and solution-oriented framework conditions. They acquire/strengthen the ability to continuously critically reflect on and adapt developed visions of the future. Students acquire/strengthen their normative competence to describe, apply and negotiate sustainability-oriented values, principles and goals on the basis of concepts such as justice and responsibility; they acquire/strengthen their ability to contextualise (historically, culturally, etc.), critically reflect on, evaluate and compare individual and social values. Finally, students acquire/strengthen their strategic thinking skills, i.e. the ability to jointly develop and test (innovative) intervention, transition and transformation strategies towards sustainability (taking into account knock-on effects). (Source: Wiek et al., 2011 b)</p> <p><b>Knowledge:</b></p> <p>Students can describe how the socially desirable and ecologically necessary shift towards sustainable development affects the demands placed on organisations and their development. Students are familiar with and understand the conflicting goals that must be taken into account. They know the reasons why sustainability cannot simply be decided upon and implemented. They are able to explain the socio-ecological and technological context that leads to pressure for transformation and express standard views on the relationships, interdependencies and tensions between ecological, economic and social values. They explain the essence of different theoretical perspectives and approaches to organisations and recall important empirical findings on organisational behaviour. They explain elements of theories, concepts and principles of leadership and people management, taking into account current social, ecological, political and economic challenges.</p> <p><b>Skills:</b></p> <p>Students identify examples of successful and unsuccessful cases of organisational development in terms of sustainability. They develop their own narratives on these and imaginary cases. By examining specific cases and exercises, students explore current problems, challenges and possible solutions to organisational and social problems. They develop and express a critical and positive attitude towards</p> |

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|   | <p>corporate measures for sustainable development and technological change, and recognise and develop critical and constructive perspectives on phenomena commonly referred to as "managerialism". They recognise important skills that are required for sound decision-making in today's workplace. They openly express their concerns and criticism of other views, including and especially those of the lecturers.</p> <p>Competencies:</p> <p>Students critically reflect on the challenges faced by people in diverse, pluralistic and crisis-prone working environments that are to be developed for sustainability. They develop ways to recognise their personal strengths and weaknesses in order to overcome the challenges of sustainable development. Students contrast knowledge and practice of sustainable corporate management with real-life scenarios by evaluating the sustainable transformation process of companies. They develop their own opinions on cases of sustainable management and management failure. They reflect on the challenges of transitioning to business models that are compatible with current crises and transformations, and their individual positioning towards these challenges.</p> |
| 4 | <p>Teaching and learning methods</p> <p>Lecture (L) with exercise (E) and project work (P)</p> <p>Media used: Electronic learning platforms, presentation media (including projector, whiteboard, flipchart, smartboard, Metaplan)</p>  |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of an oral examination (15 to 45 minutes).</p> <p>Preliminary examination requirement in the form of a case study presentation (usually as part of a poster session or Pecha Kucha).</p> <p>The prerequisite for participation in the examination is passing the preliminary examination. The preliminary examination is not graded.</p> <p>Repeat opportunities for the examination and preliminary examination are available in the following semester.</p>   |
| 7 | <p>Required knowledge</p> <p>None</p>   |
| 8 | <p>Recommended knowledge</p> <p>Module "Human Resources, Leadership and Organisational Development"</p> <p>Parallel attendance at the event "International Management in Diverse and Transformative Organisations"</p>  |
| 9 | <p>Duration, schedule and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>   |

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| 10 | Usability of the module  |
| 11 | <p>Literature</p> <p>Hatch: Organisation Theory: Modern, Symbolic, and Postmodern Perspectives, OUP</p> <p>Pabst/Schneider/Soszynski/Kujau: Appreciative Organisational Development: Shaping the Future Together - Tools for Successful Change, Wiley</p> <p>Keller: Sustainable Human Resource and Organisational Development (essentials), Springer</p> <p>Grunwald/Kopfmüller: Sustainability, Campus</p> <p>Pufé: Sustainability, UTB</p> <p>Haraway: Anthropocene, Capitalocene, Plantationocene, Chthulucene: Making Kin</p> |

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| 1   | Module name<br>Strategy and Management of Sustainable Value Creation  |
| 1.1 | Module code<br>141830   |
| 1.2 | Type<br>Elective (focus on sustainable organisational development)  |
| 1.3 | Course<br>Strategy and Management of Sustainable Value Creation   |
| 1.4 | Semester<br>Semester 4/5  |
| 1.5 | Module coordinator<br>Klüh, Stork, Edel, Gager  |
| 1.6 | Additional lecturers<br>Bürkner   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | <p>Content</p> <p>The first part of the course provides basic knowledge of strategy, management, sustainability and value creation:</p> <ul style="list-style-type: none"> <li>• What are strategies and how do they come about?</li> <li>• How can organisations and organisational developments be managed?</li> <li>• What problems and risks arise from current approaches in the field of strategy and management?</li> <li>• What are values, what is value creation?</li> <li>• Value in capitalism, market economies and alternative economic systems</li> <li>• Value creation, sustainability concepts and planetary boundaries</li> <li>• Value creation between individual organisations and in the grey areas between the state and the market</li> <li>• Current trends and blind spots in the areas of strategy, management and sustainable value creation</li> </ul> <p>In the second part, students deal with concrete forms of value creation:</p> <ul style="list-style-type: none"> <li>• Sustainable business models – sustainability as a business model</li> <li>• Sustainable value creation in profit-oriented organisations</li> <li>• Sustainable value creation in cooperative organisations</li> <li>• Sustainable value creation in non-profit organisations</li> <li>• Sustainable value creation in the public sector</li> <li>• Economy for the common good and sustainability</li> <li>• Sustainable value creation, commons and commoning</li> <li>• Sustainable value creation in other cultures and economic systems</li> <li>• Sustainable value creation in the 9Rs economy (refuse, rethink, reduce, reuse, repair, refurbish, remanufacture, repurpose, recycle and recover)</li> </ul> <p>In the third part, students develop an individual, critical-constructive attitude towards one or more models of sustainable value creation by working on a specific case study.</p> |

### 3 Objectives

Students acquire and strengthen fundamental sustainability skills: they are able to think systemically, i.e. they acquire/strengthen the ability to analyse complex systems in various areas (jointly) (society, environment, economy, etc.) and to consider both local and global dimensions. They acquire/strengthen their ability to consider systemic characteristics and interactions with regard to the challenges of sustainable development and solution-oriented framework conditions. Students also acquire and strengthen the competence to develop future scenarios based on analyses and evaluations, and to design images of (strong) sustainable development and solution-oriented framework conditions. They acquire/strengthen the ability to continuously critically reflect on and adapt developed visions of the future. Students acquire/strengthen their normative competence to describe, apply and negotiate sustainability-oriented values, principles and goals on the basis of concepts such as justice and responsibility; they acquire/strengthen their ability to contextualise (historically, culturally, etc.), critically reflect on, evaluate and compare individual and social values. Finally, students acquire/strengthen their strategic thinking skills, i.e. the ability to jointly develop and test (innovative) intervention, transition and transformation strategies towards sustainability (taking into account knock-on effects). (Source: Wiek et al., 2011 b)

#### Knowledge:

Students express different ideas about what the terms "strategy" and "control" can mean. They are able to explain the socio-ecological and technological context that must be taken into account when developing strategies. They describe how ideas about value and value creation can be derived from different schools of thought. They discuss the problems associated with different values when issues of ecological, social and economic sustainability come into play. They identify conflicts of interest that must be taken into account in strategy development and in the context of different established control approaches. They describe different economic models and their ideological foundations and know how to translate these different models into concrete organisational forms.

#### Skills:

Students identify examples of successful and unsuccessful cases of sustainable value creation. They develop their own narratives about these. By examining specific cases and exercises, students explore current problems, challenges and possible solutions for sustainable strategy development and management. They develop and express a critical and positive attitude towards corporate measures for sustainable development and technological change. They recognise important skills that are needed for sound decision-making in today's workplace. They openly express their concerns and criticism of other views, including and especially those of their instructors.

#### Competencies:

Students imagine cases of successful and unsuccessful sustainable value creation. They critically reflect on the challenges faced by people in organisations and working environments where sustainable value creation succeeds and/or fails. They develop ideas on how they can contribute to strategic processes for sustainable value creation and what role they would like to play in the context of management. Students contrast different forms of sustainable value creation with real-life scenarios. They reflect on the challenges of transitioning to business models that are compatible with current crises and transformations.

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| 4  | <p>Teaching and learning methods</p> <p>Lecture (L) with exercises (E) and seminar elements (Sem). Where possible, the courses should include excursions to organisations that are in the process of developing sustainable strategy and management approaches (Ex).</p> <p>Media used: Electronic learning platforms and various presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p> |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a presentation (15 to 45 minutes) based on a seminar paper The examination can be retaken in the following semester.</p>   |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>Fundamentals of business administration</p>   |
| 9  | <p>Duration, schedule and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Ahrend: Business Model Sustainability, Springer Gabler</p> <p>Krajewski/Mühlenkamp/Schulz-Nieswandt/Theuvsen (eds.): Public Economy, Nomos Bachert/Thillmann: Sustainability in the Non-Profit Sector, Lambertus</p> <p>The last three volumes of the Journal for Public Economy and Public Welfare</p>  |

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| 1   | Module name<br>Applied Macroeconomics   |
| 1.1 | Module code<br>144000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Applied Macroeconomics  |
| 1.4 | Semester<br>Semester 4  |
| 1.5 | Module coordinator<br>Klüh  |
| 1.6 | Additional lecturers<br>Puth  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | Content <ul style="list-style-type: none"> <li>• Macroeconomic issues and methods</li> <li>• History of macroeconomics</li> <li>• Introduction to the measurement of macroeconomic and financial variables</li> <li>• Introduction to national accounts and asset accounting, circular relationships, macroeconomic identities</li> <li>• Goods and capital markets in the short term</li> <li>• Short-term financial and money markets</li> <li>• A short-term model: the IS-LM model</li> <li>• Macroeconomics, sustainability and socio-economic transformation processes</li> <li>• Macroeconomics of open economies</li> <li>• Labour markets, wages and inflation</li> <li>• Economic growth</li> </ul> |

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| 3  | <p>Objectives</p> <p>Knowledge:</p> <p>Students define and describe fundamental macroeconomic variables. They identify fundamental concepts, debates and patterns of argumentation, including in relation to current social transformations. They describe how developments in the overall economy and on the financial markets are measured and analysed. They review the fundamental structure of simple macroeconomic models using examples and mathematical methods.</p> <p>Skills:</p> <p>Students assign current macroeconomic developments to macroeconomic mechanisms they have learned. They explain and describe how changes in the macroeconomic environment are reflected in the social, operational and personal environment. They are proficient in handling macroeconomic data, in particular testing hypotheses using simple empirical methods.</p> <p>Competencies:</p> <p>Students distinguish between different concepts of macroeconomic theories. They are able to critically examine economic theories and economic policy statements. They simplify complex relationships using the approaches they have learned in the context of model analyses. They develop and justify economic policy strategies for dealing with current problems.</p> |
| 4  | <p>Teaching and learning formats</p> <p>Lecture (L), exercise (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan), online tools for conducting economic experiments and lecture-accompanying surveys, e-learning platform <a href="https://www.exploring-economics.org/de/">https://www.exploring-economics.org/de/</a></p>  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p>  |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>   |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>Business mathematics, applied microeconomics, business statistics</p>  |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |
| 10 | <p>Usability of the module</p>   |



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| 11 | <p>Literature</p> <p>Blanchard/Illing: Macroeconomics, Pearson</p> <p>Hagen/Klüh/Sauer: Exercises in Macroeconomics, Pearson</p> <p>Clement/Terlau/Kiy/Gehring: Applied Macroeconomics: Macroeconomics, Economic Policy and Sustainable Development, Vahlen</p> <p>e-learning platform <a href="https://www.exploring-economics.org/de/">https://www.exploring-economics.org/de/</a></p> |
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| 1   | Module name<br>Scientific Work in Economics  |
| 1   | Module code<br>145000  |
| 1.  | Type<br>Compulsory   |
| 1.3 | Course<br>Scientific Work in Economics   |
| 1.4 | Semester<br>Semester 4   |
| 1.5 | Module coordinator<br>Engelstätter, Almeling   |
| 1.6 | Additional lecturers<br>Kiermeier, Klüh, Wojanowski  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German or English   |
| 2   | <p>Content</p> <p>The module teaches the basics of scientific work in the field of economics by practising scientific research methods, for example</p> <ul style="list-style-type: none"> <li>• Interviews (including the creation of interview guidelines, interview transcription and documentation)</li> <li>• Surveys (preparation and evaluation of questionnaires)</li> <li>• econometrics</li> <li>• experiments</li> <li>• Qualitative literature analysis</li> <li>• Qualitative and quantitative content analysis</li> <li>• Case studies as a method</li> <li>• Documentary methods</li> <li>• Grounded theory</li> </ul> <p>In addition, students learn how to use statistical programmes, transcription software and scientific databases.</p> |

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| 3 | <p>Objectives</p> <p>Knowledge:</p> <p>Students will be able to explain different economic research methods and the process of scientific work. They will be able to describe research tools.</p> <p>Skills:</p> <p>Students are able to apply selected economic research methods to case studies. They are able to select appropriate research topics and formulate research questions, hypotheses and assumptions appropriately. They can also assess the quality of data sets and samples in terms of their generalisability.</p> <p>Competencies:</p> <p>Students are able to critically analyse the results of applying economic research methods and draw conclusions from them. They can assess the limitations of individual research methods.</p> |
| 4 | <p>Teaching and learning methods</p> <p>Introductory and concluding lectures (L) and group work exercises (E)</p> <p>Media used: Communication media (including electronic learning platforms), presentation media (including projectors, whiteboards, flipcharts, smartboards, Metaplan), statistics programmes, transcription software and scientific databases</p>  |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance times:</p> <p>64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination performance in the form of three student research projects (completion of research tasks) or a term paper and presentation (15 to 45 minutes), usually in group work during the lecture period.</p> <p>Preliminary examination work – also in group work – is possible. Preliminary examination work may be graded or ungraded. In the case of graded preliminary examination work, the share of the module grade may not exceed 30%.</p> <p>Passing the preliminary examination is a prerequisite for participation in the examination.</p> <p>Opportunities to retake the examination and, if applicable, the preliminary examination are available in the following semester.</p>   |
| 7 | <p>Required knowledge</p> <p>None</p>  |
| 8 | <p>Recommended knowledge</p> <p>Key competencies, economic statistics</p>  |
| 9 | <p>Duration, schedule and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>   |

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| 10 | Usability of the module   |
| 11 | <p>Literature</p> <p>Brüsemeister (2008): Qualitative Research. An Overview, Springer VS</p> <p>Döring/Bortz: Research Methods and Evaluation in the Social Sciences and Humanities, Springer</p> <p>Goldenstein/Hunoldt/Walgenbach (2018): Scientific Work in Economics, Springer Gabler</p> <p>Klandt/Heidenreich: Empirical Research Methods in Business Administration, De Gruyter Oldenbourg</p> <p>Zikmund/Babin/Carr/Griffith: Business Research Methods, South-Western Cengage Learning</p> <p>Kifle (2007): The Private Rate of Return to Schooling: Evidence from Eritrea. Essays in Education 21: 77-99.</p> <p>Further reading will be announced during the course.</p> |

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| 1   | Module name<br>Project module  |
| 1   | Module abbreviation<br>146,000   |
| 1.2 | Type<br>Elective   |
| 1.3 | Course<br>Project module   |
| 1.4 | Semester<br>Semester 4   |
| 1.5 | Module coordinator<br>Almeling, Bürkner  |
| 1.6 | Additional lecturers<br>All lecturers in the Department of Economics   |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German or English   |
| 2   | <p>Content</p> <p>The content of the project module is the application of project management techniques and other basic skills to practical cases with an economic focus in group work (teams). The individual projects offered are redesigned each semester by the department and communicated to the students.</p> <p>A project is divided into phases. The first phase comprises project planning. Based on the respective objectives of the project, the project team develops detailed project goals, a schedule, a project structure plan and defines the responsibilities within the project. This is followed by the project implementation phase. In this phase, the previously created plan is to be executed. The progress of the project is to be presented to the project supervisor (lecturer) in regular progress reports, e.g. every two weeks. The final phase is the project completion phase. In this phase, the project results are summarised in a project report.</p> <p>documented and presented as part of a final workshop.</p> |
| 3   | <p>Objectives</p> <p>Knowledge:</p> <p>Students are familiar with the challenges of working in a group and can explain the importance of coordinating the activities of the individual actors. They are able to describe the significance of milestones and the characteristic demands of the various interest groups.</p> <p>Skills:</p> <p>Students are able to apply project management techniques in a targeted manner. In doing so, they</p>  |

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|    | <p>you will be able to define and delimit project goals, structure project tasks, implement plans, and control and monitor project success. In addition, you will be able to present project results in a comprehensible manner tailored to the target audience.</p> <p>Competencies:</p> <p>Students independently develop solutions and strategies for accomplishing the project task. By distributing tasks and controlling and monitoring the achievement of objectives, they acquire important leadership skills.</p> |
| 4  | <p>Teaching and learning methods</p> <p>Project (Pro)</p> <p>Media used: Communication media for project work (including chats, instant messaging, cloud storage and content management systems), presentation media for presenting project results (including projectors, whiteboards, flipcharts, smartboards, Metaplan)</p>   |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP)</p> <p>Attendance: 64 hours (presentation of progress reports and final reports, coordination within the project team)</p> <p>Self-study: 86 hours (other activities in the individual project phases of planning, implementation and completion)</p>  |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form</p> <ul style="list-style-type: none"> <li>• project management (practical examination)</li> <li>• a presentation of the progress reports (approx. 30 to 60 minutes) and the project report (approx. 60 to 120 minutes) (contribution to the module grade at least 30%)</li> <li>• a project report (maximum 70% of the module grade)</li> </ul> <p>The examination can be retaken in the following semester.</p>                          |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>Project management</p> <p>Further details depending on the respective objectives of the project</p>  |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Project Management Institute: A Guide to the Project Management Body of Knowledge, Pennsylvania/USA</p> <p>Further literature depending on the objectives of the project.</p>   |

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| 1   | Module name<br>Elective module 4, elective module 5, elective module 6   |
| 1   | Module code<br>151000 152000 153000  |
| 1.  | Type<br>Elective   |
| 1.3 | Course<br>Elective module 1, elective module 2, elective module 3  |
| 1.4 | Semester<br>Semester 5   |
| 1.5 | Module coordinator<br>See individual module descriptions   |
| 1.6 | Other lecturers<br>See individual module descriptions  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.  | Language of instruction<br>See individual module descriptions  |
| 2   | Content<br>See individual module descriptions  |
| 3   | Objectives<br>See individual module descriptions   |
| 4   | Teaching and learning methods<br>See individual module descriptions  |
| 5   | Workload and credit points<br>Total workload of 150 hours for 5 credit points (CP) Attendance: 64<br>hours<br>Self-study: 86 hours |
| 6   | Examination format, duration and requirements<br>See individual module descriptions  |
| 7   | Required knowledge<br>See individual module descriptions   |

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| 8  | Recommended knowledge<br>See individual module descriptions  |
| 9  | Duration, schedule and frequency of the course<br>The module comprises one semester with 4 SWS and is offered once per semester. |
| 10 | Usability of the module<br>See individual module descriptions  |
| 11 | Literature<br>See individual module descriptions   |



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| 1   | Module name<br>Business Law   |
| 1   | Module code<br>154000   |
| 1.2 | Type<br>Compulsory  |
| 1.3 | Course<br>Business law  |
| 1.4 | Semester<br>Semester 5  |
| 1.5 | Module coordinator<br>Thiele  |
| 1.6 | Additional lecturers  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German   |
| 2   | <p>Content</p> <p>Based on the concepts of trade, commerce and liberal professions, the legal stages of starting a business or a business cycle are presented.</p> <p>Starting a business:</p> <ul style="list-style-type: none"> <li>• The commercial and company register and the concept of a company are discussed. In addition, the forms of representation (procuration and power of attorney), the independent assistants (commercial agents and commercial brokers) of the merchant and the special features of commercial transactions are presented.</li> <li>• After discussing the organisation of sole proprietorships, the course explains partnerships (civil law partnerships, general partnerships and limited partnerships) and corporations (in particular limited liability companies).</li> </ul> <p>Company development:</p> <p>This section discusses the hiring of employees. The focus is then on the special features of the employment relationship (collective bargaining agreements, holidays, incapacity to work, etc.). This section concludes with the options for terminating an employment relationship.</p> <p>Company crisis:</p> <p>This section presents the basics of insolvency law (grounds for insolvency, opening proceedings, insolvency proceedings, insolvency administrators, administration and realisation of the insolvency estate, distribution of the insolvency estate, options for contesting).</p> |

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| 3 | <p>Objectives</p> <p>Knowledge:</p> <ul style="list-style-type: none"> <li>• Students will be able to explain the legal differences between trade, commerce and the liberal professions.</li> <li>• Students are able to understand and describe the necessary steps and legal documentation for starting a business, including registration with the commercial and company register.</li> <li>• Students can differentiate between the various types of companies and the associated legal frameworks.</li> <li>• Students can explain the legal aspects of labour law, including the specifics of employment relationships and their termination.</li> <li>• Students are able to understand and describe the legal basis and procedures in the event of insolvency.</li> </ul> <p>Skills:</p> <ul style="list-style-type: none"> <li>• Students can analyse and evaluate the legal procedures associated with starting and running a business.</li> <li>• Students are able to apply the fundamentals of labour law in practice.</li> <li>• Students can identify and apply relevant legal frameworks in the event of insolvency.</li> </ul> <p>Competencies:</p> <ul style="list-style-type: none"> <li>• Students can critically analyse legal aspects of corporate management and apply them in practical contexts.</li> <li>• Students are able to develop solutions to problems in the field of commercial law in order to effectively address legal challenges.</li> <li>• Students can classify legal risks arising from corporate management and labour relations and manage them in practice.</li> <li>• Students are able to communicate legal issues effectively to stakeholders.</li> </ul> |
| 4 | <p>Teaching and learning methods</p> <p>Lecture (L), exercise (E)</p> <p>Media used: Communication media (including electronic learning platform), presentation media (including projector, whiteboard, flipchart, smartboard, Metaplan)</p>  |
| 5 | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>  |
| 6 | <p>Examination format, duration and requirements</p> <p>Examination in the form of a written exam (also possible electronically) (duration: 60 to 120 minutes) covering the entire course content of the module at the end of the module.</p> <p>The examination can be retaken in the following semester.</p>  |
| 7 | <p>Required knowledge</p> <p>None</p>   |
| 8 | <p>Recommended knowledge</p> <p>Introduction to law</p>   |
| 9 | <p>Duration, time structure and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>   |

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| 10 | Usability of the module   |
| 11 | <p>Literature</p> <p>Ewers/Jagusch/Lorberg: Business Law: Commercial and Corporate Law, Kiehl</p> <p>Giesen: Business Law: Labour Law</p> <p>Zimmermann: Outline of Insolvency Law, C.F. Müller</p> <p>Jauering/Berger/Thole: Insolvency Law</p> <p>Güllemann/Tonner/Bachert/Becker/Miras: Private Commercial Law,</p> <p>Vahlen Grädler/Ullricht: Commercial Law for Business Economists,</p> <p>NWB</p> <p>Fischer: Private Commercial Law, Kohlhammer</p> <p>Meyer: Private Commercial Law, Springer</p> |

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| 1   | Module name<br>Seminar module  |
| 1.1 | Module code<br>155000  |
| 1.2 | Type<br>Elective   |
| 1.3 | Course<br>Seminar module   |
| 1.4 | Semester<br>Semester 5   |
| 1.5 | Module coordinator<br>Almeling, Bürkner, Engelstätter  |
| 1.6 | Additional teaching staff<br>All lecturers in the Department of Economics  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German or English   |
| 2   | Content<br>The content of the seminar module is the independent, in-depth academic examination of topics in the field of economics.  |
| 3   | Objectives<br>Knowledge:<br><br>Students are familiar with the literature research and management methods required for academic work, as well as the formal requirements for writing an academic paper.<br><br>Skills:<br><br>Students are able to develop scientific knowledge by addressing current issues. Students can present their findings in a manner appropriate to the target audience.<br><br>Competencies:<br><br>Students independently develop solutions and strategies for solving the given problem. Students are able to evaluate the texts of others with regard to compliance with the standards of scientific text production. |
| 4   | Teaching and learning methods<br>Seminar (Sem), possibly in group work   |

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|    | Media used: Communication media for group work (including chats, instant messaging, cloud storage and content management systems), presentation media for presenting findings (including projectors, whiteboards, flipcharts, smartboards, Metaplan)  |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP)</p> <p>Attendance times: 64 hours (presentation of findings and final reports, coordination within the group)</p> <p>Self-study: 86 hours (literature review and preparation of the term paper and presentation)</p>  |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of a term paper, possibly in group work. The examination may be supplemented by a presentation (15 to 45 minutes) (to be determined by the examiner and communicated to students in writing or electronically at the beginning of the module).</p> <p>The examination can be retaken in the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>   |
| 8  | <p>Recommended knowledge</p> <p>None</p>  |
| 9  | <p>Duration, time structure and frequency of the course</p> <p>The module covers one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | Usability of the module   |
| 11 | <p>Literature</p> <p>Depends on the topic of the term paper.</p>  |

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| 1   | Module name<br>Business Planning   |
| 1.1 | Module code<br>156000  |
| 1.2 | Type<br>Compulsory   |
| 1.3 | Course<br>Business Planning  |
| 1.4 | Semester<br>Semester 5   |
| 1.5 | Module coordinator<br>Grävenstein  |
| 1.6 | Additional lecturers<br>Herrmann-Baum  |
| 1.7 | Degree programme level<br>Bachelor   |
| 1.8 | Language of instruction<br>German or English   |
| 2   | <p>Content</p> <p>In a business (company) simulation game, students will make management-related decisions under competitive conditions and thus under uncertainty, which require them to draw on the specialist knowledge acquired during their studies and to coordinate the functional areas of the company. The management simulation spans several periods, involves the analysis of key business indicators, takes macroeconomic data into account and requires strategic and networked thinking.</p> <p>The course is supplemented by introductory and accompanying lectures.</p>   |
| 3   | <p>Objectives</p> <p>Knowledge:</p> <p>Students are able to activate the knowledge they have acquired in specialist lectures and apply it in a business context across all operational areas. The complexity encountered in this process is a new, unfamiliar but crucial insight that cannot be found or conveyed in specialist lectures in this holistic form.</p> <p>Skills:</p> <p>Students are able to extract the key figures for corporate management and planning from a company's internal and external accounting data and interpret them in an action-oriented and case-related manner. In connection with this, students recognise the need to reflect and apply knowledge and methods from different functional areas in a manner appropriate to the situation.</p> |

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|    | <p>Competencies:</p> <p>Students are able to analyse complex business and competitive situations and understand and independently develop strategic concepts for market development.</p> <p>They also recognise the advantages and necessity of a division of labour approach within the group and are subsequently able to assess the efficiency of teamwork.</p>   |
| 4  | <p>Teaching and learning methods</p> <p>Seminar-style lectures (V), group simulation games, exercises (Ü) and presentations (P) Media used: whiteboard, projector, computers (PC lab).</p> <p>Teaching, exercise and results documents are provided and exchanged via an electronic learning platform (e.g. Moodle).</p>   |
| 5  | <p>Workload and credit points</p> <p>Total workload of 150 hours for 5 credit points (CP) Attendance: 64 hours</p> <p>Self-study: 86 hours</p>   |
| 6  | <p>Examination format, duration and requirements</p> <p>Examination in the form of presentations (15 to 45 minutes) and the decisions made by the groups over all periods of the business simulation game.</p> <p>Other forms of examination (e.g. term papers) are possible. This will be announced to students at the beginning of the course.</p> <p>The weighting of the respective partial examination components in the module grade will be announced to students at the beginning of the course.</p> <p>Examination components can be retaken in the following semester.</p> |
| 7  | <p>Required knowledge</p> <p>None</p>  |
| 8  | <p>Recommended knowledge</p> <p>The module is normally taken in the 5th semester and combines a wide range of subject-specific and methodological skills that are covered in the course. Therefore, attendance of the previous modules is strongly recommended.</p>  |
| 9  | <p>Duration, schedule and frequency of the course</p> <p>The module comprises one semester with 4 SWS and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Participant documents for the simulation game (manual, help tables, etc.)</p>   |

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| 1   | Module name<br>Practical module   |
| 1.1 | Module abbreviation<br>161000   |
| 1.2 | Type<br>Elective  |
| 1.3 | Course<br>Practical module in the form of a practical phase, a research project or a period of study at a foreign university, including a presentation and accompanying courses   |
| 1.4 | Semester<br>Semester 6  |
| 1.5 | Module coordinator<br>Almeling, Engelstätter  |
| 1.6 | Other lecturers<br>All professors and lecturers for special tasks in the Department of Economics  |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.  | Language of instruction<br>German or English  |
| 2   | <p>Content</p> <p>Practical phase:</p> <p>The practical phase must be completed as part of a compulsory internship in a company or administration (practical placement) outside Darmstadt University of Applied Sciences. The compulsory internship lasts for a minimum of ten weeks and comprises at least 400 hours. If required by the operational circumstances at the practical placement, the duration of the compulsory internship can be extended to up to 24 weeks. If the practical module is successfully completed, 15 CP will be awarded in any case.</p> <p>During the practical phase, students are expected to work on a specific task at the place of practical training. Students should have the opportunity to follow the task and its implementation and to take on part of the task themselves. It is important to ensure that the subject matter is consistent with the Bachelor's programme in Business Administration offered by the Department of Economics at Darmstadt University of Applied Sciences.</p> <p>In addition to the learning objectives defined below, the practical activity should take the following criteria into account:</p> <ul style="list-style-type: none"> <li>• Orientation in the desired professional field,</li> <li>• Acquisition and consolidation of practical knowledge of business administration and familiarisation with typical working methods,</li> <li>• familiarisation with organisational contexts typical of the professional field,</li> <li>• Participation in the work process in accordance with the level of training.</li> </ul> <p>Research project:</p> <p>The research project must be completed at a research institution in the United Kingdom or abroad.</p> |



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|   | <p>Studying at a foreign university:</p> <p>Studies at a foreign university must be completed in a relevant bachelor's or master's degree programme.</p>   |
| 3 | <p><b>Objectives</b></p> <p><b>Practical phase</b></p> <p>The aim of the practical phase is for students to apply subject-specific and interdisciplinary skills to practical situations and thereby acquire practical skills. In doing so, they gain experience in dealing with current, complex issues. They should be able to</p> <ul style="list-style-type: none"> <li>• describe the service provision and utilisation process of the organisation in which the practical activity was carried out,</li> <li>• classify the department or organisational area in which the practical work was carried out,</li> <li>• describe the role of the department or organisational area in which the practical work was carried out</li> <li>• describe the activities carried out by the student in the department,</li> <li>• critically examine and evaluate the processes encountered in practice on the basis of the current state of scientific knowledge.</li> </ul> <p>The learning objectives outlined above are supplemented and specified by individual learning objectives, which are determined by the university supervisor in consultation with the student or students at the beginning of the practical phase (Section 10 (3) BBPO).</p> <p><b>Research project</b></p> <p>The aim of the research project is for students to deepen their methodological, technical and practical knowledge within the framework of the research project. They are able to independently develop, describe, explain, analyse and utilise research-oriented ideas, taking into account overarching problems and the current state of research. They will be able to reflect on the approach and results in terms of their theoretical and practical implications and communicate them to a wide range of stakeholders.</p> <p><b>Studying at a foreign university</b></p> <p>The aim of studying at a foreign university is for students to acquire subject-specific and interdisciplinary (especially cultural and communicative) skills in an international context. Studying at a foreign university should enable students to acquire new skills or to apply or deepen the skills they have acquired during their studies to date.</p> <p>The learning objectives are specified in an individual learning agreement, which is usually drawn up by the international affairs officer in consultation with the student before the start of the programme at a foreign university.</p> |
| 4 | <p><b>Teaching and learning methods</b></p> <p>Practical experience or project or lectures and exercises as well as accompanying courses</p>   |
| 5 | <p><b>Workload and credit points</b></p> <p>Total workload of 450 hours for 15 credit points (CP)</p> <p>Practical phase, research project and study at a foreign university: at least ten weeks, comprising a minimum of 400 hours and a maximum of 24 weeks</p> <p>Preparatory and accompanying courses: 20 hours</p> <p>Self-study: 30 hours</p>  |

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| 6  | <p>Examination form, duration and requirements</p> <p>Examination in the form of a practical report, research report or study abroad report, which may be supplemented by a presentation (15 to 45 minutes), as a basis for assessing whether the learning objectives have been achieved</p> <p>Preliminary examination requirement in the form of a practical phase, participation in a research project or studies at a foreign university</p> <p>The practical module (exam performance and preliminary exam requirement) is not graded.</p> |
| 7  | <p>Required knowledge</p> <p>In accordance with Section 10(5) BBPO.</p>   |
| 8  | <p>Recommended knowledge</p> <p>None</p>  |
| 9  | <p>Duration, time structure and frequency of the programme</p> <p>Practical phase, participation in a research project or study at a foreign university: at least ten weeks with a minimum of 400 hours up to a maximum of 24 weeks</p> <p>The practical module can be completed in any semester.</p>   |
| 10 | <p>Usability of the module</p>  |
| 11 | <p>Literature</p> <p>Depending on the learning objectives</p>   |

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| 1   | Module name<br>Bachelor's module  |
| 1.1 | Module code<br>162000   |
| 1.2 | Type<br>Elective  |
| 1.3 | Course<br>Bachelor's module   |
| 1.4 | Semester<br>Semester 6  |
| 1.5 | Module coordinator<br>Almeling, Bürkner   |
| 1.6 | Additional lecturers<br>All professors and lecturers for special tasks in the Department of Economics   |
| 1.7 | Degree programme level<br>Bachelor  |
| 1.8 | Language of instruction<br>German or English  |
| 2   | Content<br>The Bachelor's module consists of a Bachelor's thesis and a colloquium. It involves the independent preparation of a paper on a specified topic using scientific methods and its presentation.   |
| 3   | Objectives<br>Knowledge<br>Students are able to explain the requirements of scientific work and describe challenges (e.g. literature research and source management, compliance with formal requirements, structuring of topics, comprehensible, balanced and error-free formulation) as well as efficient solutions.<br>Skills:<br>Students are able to work on a problem in the field of economics independently and in a practice-oriented manner using scientific methods by linking, deepening and presenting specific areas of knowledge within the scope of the topic. Furthermore, students are able to present the findings gained from writing their bachelor's thesis in a comprehensible and target group-oriented manner. To this end, they are able to develop an objective for their thesis based on a problem and, by applying scientific methods, produce a comprehensible, balanced and error-free result that leads to new insights.<br>Competencies:<br>Students are able to evaluate the insights gained during the preparation of their bachelor's thesis |

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|    | and draw conclusions from them.  |
| 4  | <p>Teaching and learning methods</p> <p>Final thesis</p> <p>Media used: Communication media (including email), presentation media for presenting the activities carried out (including projector, whiteboard, flipchart, smartboard, Metaplan)</p> |
| 5  | <p>Workload and credit points</p> <p>Total workload of 450 hours for 15 credit points (CP) for the preparation of the bachelor's thesis and for the processing, presentation and presentation of the results</p>                                   |
| 6  | <p>Examination form, examination duration and examination requirements</p> <p>Examination in the form of a bachelor's thesis and colloquium (30 to 60 minutes). The examination can be retaken in the following semester.</p>                      |
| 7  | <p>Required knowledge</p> <p>The requirements for participation in the module and the examination are set out in Section 12(4) of the BBPO.</p>  |
| 8  | <p>Recommended knowledge</p> <p>Depending on the objective of the bachelor's thesis</p>  |
| 9  | <p>Duration, schedule and frequency of the course</p> <p>The module covers a period of 12 weeks and is offered once per semester.</p>  |
| 10 | <p>Usability of the module</p>   |
| 11 | <p>Literature</p> <p>Depending on the objective of the bachelor's thesis</p>   |