



Aalen University
Faculty of Management and Business Science
Course of Studies International Business Studies
Bachelor of Arts (B.A.)

Module Manual

SPO 29

March 16(English)

Aalen University

International Business
- Bachelor Program -

SPO 29

Focusses														SEW		CP		Module exam						
Compulsory Program				Accounting & Taxation				International Program				Marketing				pro SE	I	pro SE	I					
7.Sem				National and International Taxation 48HW/5CP				Int. Controlling 48HW/5CP		International Trade 28HW/3CP		Regional Studies 28HW/2CP		Comparative Business Systems 48HW/5CP						Human Resource Management 48HW/5CP		CRM Advanced 48HW/5CP		Pulse Management 48HW/5CP
8				Project Seminar Act./Fin./Tax/IT 48HW/5CP				International Accounting 48HW/5CP		Corporate Finance 48HW/5CP		Study abroad** 15 CP (6 Semester)		International Marketing 48HW/5CP		CRM Basic 48HW/5CP		Electronic Business Strategy and Systems 48HW/5CP		30	136	30	6	18
9				Internship abroad (30 CP)												30	1							
4				Marketing 48HW/5CP		Assignment Project 28HW/2CP		Logistics 28HW/5CP		Capital Markets 48HW/5CP		Controlling 48HW/5CP		Taxation 48HW/5CP				Spanish IV/ French IV 48HW/5CP		30	6			
3				Investment and Finance 48HW/5CP		Cost Accounting 48HW/5CP		Business Software 48HW/5CP		Organizational Structure 48HW/5CP		Organizational Behaviour 48HW/5CP		Spanish III/ French III 48HW/5CP		30	5							
2				Microeconomics 48HW/5CP		Statistical & Empirical Methods 48HW/5CP		Business Informatics 48HW/5CP		Financial Accounting according to the German commercial code (HGB) 48HW/5CP		Business Law 48HW/5CP		Spanish II/ French II 48HW/5CP				30	5	15				
1.Sem				International Business Administration 48HW/5CP		Statistics 48HW/5CP		Mathematics for Business 48HW/5CP		Bookkeeping 28HW/2CP		Civil & Public Law – Introduction 28HW/3CP		Culture & Communication 28HW/3CP		Business English 28HW/2CP					Spanish I/ French I 48HW/5CP		30	5
Advanced Study Period														30	1	5	5	5						
Basic studies																			30	5	5	5	5	
SEW														30	1	5	5	5						
CP																			30	1	5	5	5	
Module exam														30	1	5	5	5						

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LEGEND

- Compulsory Program for all students.
- Business Languages: Mandatory select
- Focus: Marketing
- Focus: Accounting & Taxation
- Focus: International programs
- Bib module test

Notes:

General Studies:

The general study can be completed during the entire course, but must completely done by the end of the 7th semester

- Introduction to Scientific Work
Project Management
Sales psychology and training
Facilitation for managers to be
Effective (Basic Course / Advanced Course)
(according to offer)

International Program

- Choice of the focus points below the 5th Semester (Internships)
The focus point "International Program" has to be completed by the 6th Semester and is compulsory that it should only be the 5th semester. The focus points below the 5th Semester must be chosen from the focus points of the International Program. The focus points of the International Program must also cover the compulsory program. During the study abroad, the focus points of the International Program must also cover the compulsory program.

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1 Basic studies: Semester 1-3

1.1 Principles of Economics

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Peter, StB	

Module Name			Principles of Economics				Module No : 67001	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester	1./2.	☐ 1 Semester ☒ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		BS - Basic Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report					
Prerequisites								

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67101	Introduction to International Business Administration		Prof. Dr. Peter	v	4	5	1	PLK 90 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	BS – Basic Study		International Business Studies				

¹ SHW = Semester Hours per Week

Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67201	Microeconomics		Ms. Nissen	v	4	5	2	PLK 60 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory		BS - Basic Study		International Business Studies			
Allowed Exam Materials		pocket calculator						

Learning Goals / Competences

Targets:

- 1) Basic knowledge of business management,
- 2) Knowledge of the economic principle as a business maxim
- 3) Knowledge of the operational performance processes (purchasing, production, sales/ marketing)
- 4) Basic knowledge of external and internal accounting
- 5) Knowledge of the theory of the firm
- 6) Knowledge of static and dynamic methods of investment appraisal
- 7) Knowledge of different approaches to the organization theory
- 8) Knowledge of the basic personnel tasks and functions
- 9) Knowledge of the principles of economic action
- 10) Knowledge of the theory of the household and the demand
- 11) Knowledge of the methods of production and cost analysis - Analysis of operational Optima
- 12) Knowledge of the development and importance of entrepreneurship and market offers
- 13) Knowledge of the types of markets and pricing
- 14) Basic understanding of strategic competition
- 15) Basic knowledge of pricing factors

Competencies:

- 1) Ability to isolate, evaluate and give advice in situations of security, uncertainty and risk
- 2) Ability to make sensible decisions in financing and investment management and quantitatively reinforcement.
- 3) Ability to draw up an essential business plan
- 4) Ability to demonstrate the advantages and disadvantages of various cost accounting systems according to concrete cases
- 5) Ability to explain the financial statement and its components
- 6) Ability to recognize the interlocking and interdependent operational business processes and to examine and critically question entrepreneurial activities from different perspectives (finance, human resources, sales, organization)
- 7) Ability to interpret price and volume data based on the principles of demand theory (preferences, elasticity)
- 8) Ability to apply the principles of production and cost theory, in order to optimize long-term and short-term factor combination processes
- 9) Ability to apply an optimal marginal principle as a general guiding principle for the solution of management tasks
- 10) Ability to conduct and to draw questions to the market analysis (market form, competitor analysis, product differentiation, etc.) to solve business and market strategic issues.

¹ SHW = Semester Hours per Week

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐
Course Contents			
<ul style="list-style-type: none"> • Purpose of Business Administration • Fundamentals of operational decisions • Constitutive operational decisions • Operational Performance Processes • Finance • Accounting • Operational management • Needs, goods, shortages, usage • The consumption decision: preferences and demand • The production decision: analysis of production and cost functions • Market decisions: market forms and pricing • Strategic competitive decisions • Labor market decisions: employment and personnel economics • Financial decisions: microeconomics capital, money and interest 			

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Wöhe, G., Einführung in die Allgemeine Betriebswirtschaftslehre, 24. Auflage, München 2010. • Raffee, H., Grundprobleme der Betriebswirtschaft, 9. Auflage, Stuttgart 1995. • Neus, W., Einführung in die Betriebswirtschaftslehre, 4. Auflage, Tübingen 2007. • Güida, J.J., Mikroökonomie und Management – Die Grundlagen, Stuttgart 2009. • Arnold, R., Microeconomics, 5. Auflage, Cincinatti 2001.
Composition of the Final Grade	Weighting of the sub-modules based on the CP
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

1.2 Business Mathematics

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Bayer	

Module Name			Business Mathematics				Module No : 67002	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	1.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		BS- Basic Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report					
Prerequisites			Basic course Mathematics and bridge course Quantitative Methods conducted by the University of Aalen before start of studies, resp. good knowledge of school mathematics (at least the basic course with final secondary-school examination or refresher course of school mathematics)					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67102	Business Mathematics	Prof. Dr. Bayer	V	4	5	1	PLK 90 marked
Allowed Exam Materials		none					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Target: Knowledge of the essential economic mathematics (see outline)

Professional competence:

- Ability for mathematical modeling and solution of economic problems if the fundamentals of the model are already given
- Ability to select appropriate mathematical methods for specific economic issues
- Ability to reflect critically on results from the mathematical models

Methodical competence

- Safe mastery and application of mathematical methods and models

Social competence

- Ability to solve mathematical exercises in a team with several students
- Ability to present the exercises in a plenum.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☐	☒

Course Contents

1. Linear Algebra

- 1.1 Vector analysis
- 1.2 Matrixes
- 1.3 Linear systems of equations
- 1.4 Determinants, Rank and Inverse
- 1.5 Matrix calculations
- 1.6 Linear dependency tests
- 1.7 Examination of vector space characteristics
- 1.8 Linear optimization

2. Sequencies and series

- 2.1 Basics
- 2.2 Limits of sequencies

3. Functions

- 3.1 Definition
- 3.2 Polynomial functions
- 3.3 Null of functions
- 3.4 Rational functions
- 3.5 Root functions
- 3.6 Inverse functions
- 3.7 Exponential function and logarithm
- 3.8 Trigonometric functions
- 3.9 Limits of functions
- 3.10 Continuous and discontinuous functions

4. Differential calculus with one variable

- 4.1 Introduction
- 4.2 Slope of a function
- 4.3 Derivation of various functions
- 4.4 Derivation of combined functions
- 4.5 Overview of derivations
- 4.6 Derivation practice
- 4.7 Extremum analysis
- 4.8 Inflections points
- 4.9 Additional characteristics (monotony, concave und convex functions, mean value theorem, power series and taylor polynomial, elasticity)

¹ SHW = Semester Hours per Week

5. Integral calculus

- 5.1 Basics
- 5.2 Calculation of integrals
- 5.3 Definite integral
- 5.4 Calculation of areas
- 5.5 Calculation of simple integrals
- 5.6 Complex Integrationsmethoden
- 5.7 List of important antiderivatives
- 5.8 Integral functions
- 5.9 Improper integrals
- 5.10 Calculation of sums by integrals
- 5.11 Bodies of rotation
- 5.12 Exercises

6. Differential and difference equations

- 6.1 Differential equations
- 6.2 Difference equations

7. Differential calculus with several variables

- 7.1 Basics
- 7.2 Partial derivatives
- 7.3 Extreme values of functions with several variables
- 7.4 Lagrange technique
- 7.5 Total differential
- 7.6 Mappings into $\mathbb{R}^n$

8. Financial mathematics

- 8.1 Basics
- 8.2 Compound and discount
- 8.3 Constant cash flow (rent)
- 8.4 Interest payment in advance
- 8.5 During the period and continuous return

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<p>Recommendation for a textbook instead of a script:</p> <ul style="list-style-type: none">• Dörsam, P.: Mathematik anschaulich dargestellt für Studierende der Wirtschaftswissenschaften, 15. Auflage. PD-Verlag, Heidenau, 2010 <p>Additional literature:</p> <ul style="list-style-type: none">• Arens, T. (et al): Mathematik, 2. Auflage. Spektrum, Heidelberg, 2012.• Kirchgessner, K., Schreck, M.: Vektor- und Matrizenrechnung. Wiley, Weinheim, 2013.• Merz, M., Wüthrich, M.V.: Mathematik für Wirtschaftswissenschaftler – Die Einführung mit vielen ökonomischen Beispielen. Vahlen, München, 2013.• Schwarze, J: Mathematik für Wirtschaftswissenschaftler – Elementare Grundlagen für Studienanfänger. 8. Auflage. NWB-Verlag, Herne, Berlin 2011• Schwarze, J: Mathematik für Wirtschaftswissenschaftler – Band 1: Grundlagen. 13. Auflage. NWB-Verlag, Herne, Berlin 2011• Schwarze, J: Mathematik für Wirtschaftswissenschaftler – Band 2: Differential- und Integralrechnung. 13. Auflage. NWB-Verlag, Herne, Berlin 2011• Sydsaeter, K., Hammond, P.: Mathematik für Wirtschaftswissenschaftler – Basiswissen mit Praxisbezug, 4. Auflage. Pearson, München, 2013.• Zegarelli, M.: Grundlagen der Mathematik. Wiley, Weinheim, 2013.

¹ SHW = Semester Hours per Week

Composition of the Final Grade	
Comments / Other	Lectures and exercises will be supplemented by a tutorial. Additional weekly work exercises can be done in small, self-organized groups of students, supervised by a tutor.
Last Updated	March 16

1.3 Statistics, Basics and Application

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Bayer	

Module Name			Statistics, basics and application				Module No : 67003	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester	1./2.	☒ 1 Semester ☒ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		BS - Basic Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☐ Other: Paper, Report					
Prerequisites			Basic course Mathematics and bridge course Quantitative Methods conducted by the University of Aalen before start of studies, resp. good knowledge of school mathematics (at least the basic course with final secondary-school examination or refresher course of school mathematics)					

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67103	Statistics		Prof. Dr. Bayer	V	4	5	1	PLK 90 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory		BS - Basic Study		International Business Studies, Business Sudies SME			

¹ SHW = Semester Hours per Week

Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67202	Statistical & Empirical Methods		Prof. Dr. Bayer	V	4	5	2	PLP marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)	Incorporated in Degree Programs					
	PM - Compulsory	BS - Basic Study	International Business Studies					
Allowed Exam Materials		None						

Learning Goals / Competences

Statistics:

Targets:

- Knowledge of the central statistical methods for analysis and presentation of data
- Basic knowledge of probability theory and the inductive statistics
- Knowledge of the main empirical research methods
- Basic knowledge in use of statistical software application (Excel)

Methodological competencies:

- Ability to derive the relevant statistical methods and estimation as well as testing methods for a particular task
- Ability to apply the statistical method to economic questions in the context of statistical application software

Professional competences

- Ability to interpret statistical representations critically
- Ability to implement empirical research (question, research design, hypotheses, related methods, and interpretation of results)

Statistical and Empirical Methods:

Objectives:

- Overview of (economic) research processes and methods
- Knowledge in scientific writing and presentation of (economic) work / results

Competencies:

- Active participation in the project, among others text reading and discussion
- Introducing a methodology approach through a presentation
- Development, implementation and evaluation of an empirical study
- Presentation and preparation of the results in form of a presentation and a final report

Competence Area	Heavy	Medium	Light
Professional Competence	☐	☒	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

Statistics:

1. Introduction

1.1 Where do you need statistics?

¹ SHW = Semester Hours per Week

- 1.2 How do you use statistics?
- 1.3 What is the beginning?
- 1.4 How do get data?
- 2. Univariate description and exploration of data**
 - 2.1 Distributions and their representations
 - 2.2 Description of distributions
 - 2.3 Concentration ratios
 - 2.4 Frequency distributions and Gaussian distribution
- 3. Multivariate description and exploration**
 - 3.1 Discrete and grouped attributes
 - 3.2 Correlation analysis by contingency tables
 - 3.3 Graphical representation of quantitative attributes
 - 3.4 Correlation measures of metric attributes
 - 3.5 Correlation and causality
 - 3.6 Regression
- 4. Probability calculus**
 - 4.1 Terms and definition of probability
 - 4.2 Empirical interpretation of probabilities
 - 4.3 Random samples and combinatorics
 - 4.4 Conditional probabilities
 - 4.5 Statistical independence of two events
 - 4.6 Total probability
 - 4.7 Theorem of Bayes
 - 4.8 Infinite populations
- 5. Discrete random variables**
 - 5.1 Random variables
 - 5.2 Distributions and parameters of discrete random variables
 - 5.3 Special discrete distribution models
- 6. Continuous random variables**
 - 6.1 Definition and distribution
 - 6.2 Location parameters, quantiles and variance of continuous random variables
 - 6.3 Special continuous distribution models
- 7. More about random variables and distributions**
 - 7.1 Law of big numbers and central limit theorem
 - 7.2 Approximation of distributions
 - 7.3 Random variables and simulation
- 8. Multi-dimensional random variables**
 - 8.1 Terms and definitions of multi-dimensional random variables
 - 8.2 Two-dimensional discrete random variables
 - 8.3 Two-dimensional continuous random variables
 - 8.4 Independence of random variables
 - 8.5 Covariance and correlation
 - 8.6 Two-dimensional Gaussian-distribution
- 9. Parameter estimation**
 - 9.1 Point estimations
 - 9.2 Characteristics of estimation statistics
 - 9.3 Construction of estimation functions
 - 9.4 Intervall estimations
- 10. Tests of hypotheses**
 - 10.1 Binomial- and Gaussian-test
 - 10.2 Principals of statistical tests
- 11. Special test problems**
 - 11.1 One-sample-case
 - 11.2 Comparisons out of independent samples
 - 11.3 Comparisons out of dependent samples
 - 11.4 Correlation analysis
- 12. Regression analysis**
 - 12.1 Linear uni-variate regression
 - 12.2 Multi-variate regression
 - 12.3 Binary regression
 - 12.4 Non-linear and non-parametric regression

¹ SHW = Semester Hours per Week

Statistical and empirical methods:

Students get an overview of the epistemological basic questions and about the various stages of the empirical research process.

Based on report, different research studies will be presented in terms of their strengths, weaknesses and possible applications. It discusses the different methods, the research design and implementation of surveys. Based on the consideration that the methods of empirical research can be best unlocked through its practical application, the participants in parallel with the theoretical part of the course the opportunity to plan a research project, carry out a survey and to create a basic analysis of the data.

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Recommendation of textbooks instead of a script: <ul style="list-style-type: none">• Fahrmeir, L., Künstler, R., Pigeot, I., Tutz, G.: Statistik – Der Weg zur Datenanalyse, 7. Auflage. Springer, Heidelberg, 2013• Bortz, J., Döring, N.: Forschungsmethoden und Evaluation für Human- und Sozialwissenschaftler, 4. Auflage. Springer, Heidelberg, 2006. Further literature: <ul style="list-style-type: none">• Bleymüller, J.: Statistik für Wirtschaftswissenschaftler, 16. Auflage. Vahlen, München, 2012.• Duller, C.: Einführung in Statistik mit Excel und SPSS, 3. Auflage. Springer, Heidelberg, 2013.• Griffiths, D.: Statistik von Kopf bis Fuß. O'Reilly, Köln, 2009.• Milton, M.: Datenanalyse von Kopf bis Fuß. O'Reilly, Köln, 2009.• Moosbrugger, H., Kelava, A.: Testtheorie und Fragebogenkonstruktion, 2. Auflage. Springer, Heidelberg, 2012.
Composition of the Final Grade	Weighting of the sub-modules based on the CP
Comments / Other	Lecture contains exercises and is supplemented by tutorials.
Last Updated	March 16

1.4 Business Law

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Strauß, maître en droit	

Module Name			Business Law			Module No : 67004	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
8	6	240	90	150	☒ Winter Semester ☒ Summer Semester	1./2.	☐ 1 Semester ☒ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs	
Bachelor of Arts			PM - Compulsory Module	BS - Basic Study		International Business Studies, Business Studies SME	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report				
Prerequisites			Enrollment in bachelor’s program “International Business”.				

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67104	Civil & Public Law - Introduction		Prof. Dr. Strauß	v	2	3	1	PLK 90 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	BS –Basic Study		International Business Studies, Business Studies SME				
Subjekt No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67203	Business Law		Prof. Dr. Strauß	v	4	5	2	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	BS - Basic Study		International Business Studies				
Allowed Exam Materials		Legislative texts						

Learning Goals / Competences			
<p>Objectives:</p> <ul style="list-style-type: none"> Knowledge of the essential structural features and basic concept of the German legislation Knowledge of the development and implementation of civil obligations and enforcement of civil claims Knowledge of the key areas of business law: the legal forms of business – Commercial Law – Intellectual Property Law – Bankruptcy Law <p>Skills:</p> <ul style="list-style-type: none"> Ability to solve moderate problem in the area of civil obligations Ability to solve simple cases of the above mentioned areas of business law Students should be able to recognize the participation in the economic life, the relevant legal aspects and in simple cases be able to help create these. 			
Competence Area	Main emphasis	Sub-emphasis	Partial emphasis
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☐	☒
Course Contents			
<ul style="list-style-type: none"> Introduction to Law <ul style="list-style-type: none"> Basic concepts and sources of (private) law Individuals and objects of private legal relations Contract completion I – case principle Contract completion II – case principle Contract completion III – “perturbances” Contract completion IV – agency 			

¹ SHW = Semester Hours per Week

- Contract implementation
- Right to withhold performance, particularly period of prescription
- Default I – Delay
- Default II – Others
- Particular types of sale; use of standard business terms
- Enforcement of civil claims

- Essential contractual types of business economy laws
 - Purchase contract
 - Work contract
 - Service contract
 - Rental contract
 - Donation
 - Collateral agreements
 - Guarantee

- Laws of business forms
 - Introduction
 - Society civil law
 - Public incorporate corporation
 - Private limited partnership
 - Limited Liability Company
 - Public limited company
 - Others

- Commercial Law
 - Introduction
 - Definition of a businessman
 - Company registry
 - Trading company
 - legal representation in commercial business
 - Sales assistant to a businessman
 - commercial transactions, especially commercial sale

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Gesetzestexte BGB, HGB, GmbHG, AktG • Müssig, Peter: Wirtschaftsprivatrecht • Klunzinger, Eugen: Einführung in das bürgerliche Recht • Klunzinger, Eugen: Übungen im Privatrecht • Klunzinger, Eugen: Grundzüge des Gesellschaftsrechts • Klunzinger, Eugen: Grundzüge des Handelsrechts • Eisenmann, Quittnat, Tavakoli: Rechtsfälle aus dem Wirtschaftsprivatrecht • Kornblum/Schünemann: Privatrecht für den Bachelor
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

1.5 External Financial Accounting

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Heyd	

Module Name			External Financial Accounting			Module No : 67005	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
7	6	270	90	180	☒ Winter Semester ☒ Summer Semester	1./2.	☒ 1 Semester ☒ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs	
Bachelor of Arts			PM - Compulsory Module		BS - Basic Study	International Business Studies	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☐ Projects Work ☐ Other: Paper, Report				
Prerequisites			Enrollment in bachelor’s program “International Business”.				

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67105	Bookkeeping		Mr. Kurz	V	2	2	1	PLK 120 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	BS - Basic Study		International Business Studies				
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67204	Financial Accounting according to the German Commercial Code (HGB)		Prof. Dr. Heyd	V	4	5	2	
	Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs				
	PM - Compulsory Module		BS - Basic Study	International Business Studies				
Allowed Exam Materials			Business Laws, calculator					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Objectives in preparation of accounts

1. Knowledge of double entry accounting and general accepted accounting principles
2. Understanding the tasks of the accounting practice in the context of corporate accounting and as the basis of the annual financial statement
3. Ability to derive from the opening balance sheet accounts to the individual balance sheet item.
4. Knowledge of the nature and function of the profit and loss account for the income calculation and as sub-account of equity
5. Knowledge of the accounting handling of sales tax and pre-paid tax, as well as the calculation of the sales tax burden
6. Ability to book business transactions of an industrial operation
7. Ability to complete the individual asset and revenue accounts, and prepare a final balance

Objectives accounting

1. Understanding of the commercial law accounting with its objectives, legal basis and responsibilities
2. Knowledge of the components of the annual financial statement and its meaning
3. Knowledge of making of a balance sheet, income statement, cash flow statement and an equity level
4. Knowledge of the recognition, measurement and disclosure requirements for the annual financial statements
5. Knowledge of creating notes and a management report and the disclosure requirements according to the German commercial law.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

Preparation of accounts

1. Double entry system and general accepted accounting principles
2. From opening balance to closing balance
3. Booking of current business transactions
4. Sales Tax features
5. Preparatory of closing postings, closing accounts and creating a balance sheet

¹ SHW = Semester Hours per Week

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Beck'scher Bilanzkommentar. Der Jahresabschluß nach Handels- und Steuerrecht Beck- Publisher München, 8. Aufl. 2012 • Beck'sches Handbuch der Rechnungslegung, Loseblatt-Werk, Beck- Publisher München, 38. Aufl. 2012 • Coenenberg A.G., Haller A., Schultze W.: Jahresabschluss und Jahresabschlussanalyse Schäffer-Poeschel- Publisher Stuttgart, 22. Aufl. 2012 • Döring U., Buchholz R.: Buchhaltung und Jahresabschluß, Erich Schmidt-Publisher Berlin, 12. Aufl. 2011 • Eisele W., Knobloch A.: Technik des betrieblichen Rechnungswesens Vahlen- Publisher München, 8. Aufl. 2011 • Falterbaum H., Beckmann H.: Buchführung und Bilanz, Fleischer EFV Publisher, 19. Aufl. 2003 • Heyd R.: Bilanzierung A-Z, Gabler Business Wissen, Gabler Publisher Wiesbaden 2005 • Heyd R., Kreher M.: BilMoG – Das Bilanzrechtsmodernisierungsgesetz Vahlen- Publisher München, 2009 • Heyd R., Meffle G.: Das Rechnungswesen der Unternehmung als Entscheidungsinstrument Band 1 und 2 Oldenbourg- Publisher München, 6. Aufl. 2008 • Horschitz, H., Groß, W., Fanck, B.: Bilanzsteuerrecht und Buchführung Band 1 Schäffer-Poeschel- Publisher Stuttgart, 12. Aufl. 2010 • Kresse W., Leuz N.: Rechnungswesen Schäffer-Poeschel- Publisher Stuttgart, 12. Aufl. 2010 • Wöhe G., Mock S.: Die Handels- und Steuerbilanz Vahlen- Publisher München, 2010
Composition of the Final Grade	For bookkeeping as well as accounting and financial statements according to the German Commercial Code at the end of the second semester there is an overall examination.
Comments / Other	
Last Updated	March 16

1.6 Business Communication

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Chung	

Module Name			Business Communication				Module No : 67006	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	1.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		BS- Basic Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☒ Assignment ☐ Project Work ☒ Other: Paper, Report					
Prerequisites			<ul style="list-style-type: none">TOEIC Test Score 750 pointsMatriculation as student of the course of study International Business Studies (Bachelor of Arts)					

¹ SHW = Semester Hours per Week

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67106	Business English (C1)	Ms Francis-Binder	V	2	2	1	PLK 90 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)	Incorporated in Degree Programs				
	PM - Compulsory Module	BS - Basic Study	International Business Studies				
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	
67107	Culture & Communication	Ms. Francis-Binder	V	2	3	1	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)	Incorporated in Degree Programs				
	PM - Compulsory Module	BS - Basic Study	International Business Studies				
Allowed Exam Materials		None					

Learning Goals / Competences
<p>Learning goals of Business English: Application of essential and advanced techniques of formal Business English. These include also written communication conform to today's technological requirements in consideration of the evoked reaction of audience:</p> <ul style="list-style-type: none"> • Working out of the effective and precise letters as well as memos • Composition of the informal and formal reports • Proofreading and dealing with the correspondence copies • Preparation of exact, complete application papers and cover letter • Excellent behavior during the interviews and complete follow-up correspondence • Conflict resolution at the workplace with the application of ethic tools • Tools of successful scheduling and participation in meetings as well as the application of appropriate techniques of telephone use <p>Learning goals of Culture & Communication:</p> <ul style="list-style-type: none"> • Knowledge of the basic concepts and components of communication model • Knowledge of the principal communication arts in the economy • Knowledge of vocabulary, expressions, structures and sentence patterns in Business English • Knowledge of the essential basic terms of culture and its variables • To develop the knowledge of the culture role in the communication • Knowledge of the diverse values of intercultural communication and skills transfer for the successful human interaction • Knowledge of the best practices in the field of intercultural communication

¹ SHW = Semester Hours per Week

Competences:

- Ability of internal corporate communication in English
- Capability to understand and interpret the implicit messages in the communication
- Capability to find out, when the communication turns to be ineffective and to solve the problem applying the alternative behavior pattern
- Reinforced awareness of social aspects in the mutual work and therefore its social competence

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☒	☐	☐

Course Contents

Business English:

- Basics of good English
- Essay writing
- Correct writing

Business Communication:

- Business communication
- Business correspondence
- Administration and miscellaneous
- Departments intercommunication
- Composition of press releases

Culture & Communication:

- Challenge of intercultural communication
- Cultural pattern and fluctuations
- Multicultural identity
- The unique role of language
- Intercultural interaction: verbal communication styles
- Intercultural communication practice: listening comprehension, writing, presentation, persuasion, negotiation, etc.
- Gender specific communication: why cannot a woman speak as a man and vice versa
- Case studies from Germany, the UK, Japan, the USA, France and China

Language	☐ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Business English: <ul style="list-style-type: none"> • Gerlinde Butzphal and Jane Maier-Fairclough. Career Express-Business English C1, Cornelsen 2011. Culture & Communication: <ul style="list-style-type: none"> • Milton J. Bennett. Basic Concepts of Intercultural Communication, Yarmouth, ME: Intercultural Press, Inc. 1998.
Composition of the Final Grade	Weighting of the sub-modules based on the CP
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

1.7 Internal Corporate Accounting

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Heyd	

Module Name			Internal corporate accounting				Module No : 67007	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester	3.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		BS - Basic Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report					
Prerequisites			External Financial Accounting					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67301	Cost Accounting	Prof. Dr. Heyd	V	4	5	3	PLK 90 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)	Incorporated in Degree Programs				
	PM - Compulsory Module	BS - Basic Study	International Business Studies				

¹ SHW = Semester Hours per Week

Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67302	Investment and Finance	Prof. Dr. Bayer	V	4	5	3	PLK 90 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)	Incorporated in Degree Programs				
	PM - Compulsory	BS – Basic Study	International Business Studies				
Allowed Exam Materials		simple hand calculator					

Learning Goals / Competences

The company's internal financial statements include the conceptual design and use of accounting systems for management. It is normally split into: a) the planning and economic efficiency of the operating cash flow, creation and marketing (mini module 67301) as well as b) to determine the profitability of investments, its financing and liquidity management of the company (mini module 67302).

The key concept skills are to be acquired, which allow students to design such accounting systems themselves, in order to understand the figures and building on it to make economic decisions.

Besides the school methods in analytical skills which cover a range of core functions of a business economist: the control of the profitability and constrained liquidity.

In 67301 the students gain the expertise to understand the purpose of cost and management accounting to apply their method of cost element, cost center and cost accounting. They learn to recognize the importance of full and part-cost accounting for decision-making. The standard costing and variance analysis puts the student in the position to formulate operational plans, cost-effectiveness perspective, and to monitor target achievement. The conclusion of the presentation module forms part of the overall context of the billings of internal corporate accounting.

In 67302 the students gain the expertise to classify the investment and finance theory in the context of general economics, the key operating, investing and financing problems and understand their organizational structure. The students will gain the ability to solve simple practical problems by choosing appropriate investment calculation methods and to apply and evaluate the results to the main types of financing and as part of financial plans and to explain the relationship between investment and financing. The methods competence lies in the proper application of the various methods of investment appraisal and financing.

The main focus is on the technical and methodological expertise, which will be practiced by the presentation of problems and also through teamwork and problem solving skills.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☐	☒

Course Contents

Module Part: 67301

Cost type, cost center and cost unit accounting for full-and part costs

Activity accounting

Direct costing and break-even analysis

Decision based cost assessment and program planning

¹ SHW = Semester Hours per Week

Determination of price limits
 Standard costing and variance analysis
 Connection of the various sub-accounts of the internal and external corporate accounting

Module Part: 67302

1. Introduction

2. Fundamentals of Corporate Finance

- 2.1 Terms and definitions, objectives and functions of Corporate Finance
- 2.2 Overview of financing forms
- 2.3 Fundamentals of financial mathematics

3. Equity financing

- 3.1 Fundamentals
- 3.2 Equity financing of non-issuable corporations
- 3.3 Equity financing of issuable corporations

4. Debt financing

- 4.1 Fundamentals
- 4.2 Instruments of short-term debt financing
- 4.3 Instruments of long-term debt financing (non-evidenced by securities)
- 4.4 Instruments of long-term debt financing (evidenced by securities)
- 4.5 Debt surrogates
- 4.6 Hybrid capital

5. Internal financing

- 5.1 Fundamentals
- 5.2 Financing by transaction volume
- 5.3 Financing by regrouping of assets

6. Financial Corporate Analysis

- 6.1 Significance of financial ratios
- 6.2 P&L analysis
- 6.3 Financial Analysis
- 6.4 Assessment of financial ratio analysis

7. Fundamentals of Investment Decisions

- 7.1 Terms and definitions of Investment
- 7.2 Investment Decision Process

8. Static Investment Calculation Methods

- 8.1 Fundamentals
- 8.2 Comparative cost method
- 8.3 Comparative return method
- 8.4 Average-return-method
- 8.5 Pay-back period method
- 8.6 Relevance of static investment calculation methods

9. Dynamic Investment Calculation Methods

- 9.1 Fundamentals
- 9.2 Net present value method
- 9.3 Internal interest rate method
- 9.4 More dynamic investment calculation methods
- 9.5 Consideration of taxes
- 9.6 Consideration of uncertainty

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Barth, T., Barth, D.: Kosten- und Erfolgsrechnung für Industrie und Handel, Kohlhammer-Publisher Stuttgart, 2005 • Coenenberg, A.G. u.a.: Kostenrechnung und Kostenanalyse, Schäffer-Poeschel Publisher Stuttgart, 8. überarb. u. erw. Aufl. 2012 • Ebert, G.: Kosten- und Leistungsrechnung, Gabler- Publisher Wiesbaden, 10. Aufl. 2004 • Franke, G., Hax, H.: Finanzwirtschaft des Unternehmens und Kapitalmarkt, Berlin, Heidelberg u.a., Springer Publisher, 5. überarb.

¹ SHW = Semester Hours per Week

	<p>Aufl. 2004</p> <ul style="list-style-type: none"> • Heyd, R., Meffle G.: Das Rechnungswesen der Unternehmung als Entscheidungsinstrument, Band 1 und 2, Oldenbourg- Publisher München, 6. Aufl. 2008 • Kruschwitz, L.: Investitionsrechnung, Oldenbourg- Publisher München, 13. Aufl. 2011 • Olfert, K.: Kostenrechnung, Kiehl- Publisher Herne, 16. Aufl. 2010 • Perridon, L., Steiner, M.: Finanzwirtschaft der Unternehmung, Vahlen- Publisher München, 14. überarb. u. erw. Aufl. 2007 • Schumacher, B.: Kosten- und Leistungsrechnung für Industrie und Handel, Kiehl- Publisher Herne, 6. Aufl. 2008 • Schweitzer, M., Küpper H.U.: Systeme der Kosten- und Erlösrechnung, Vahlen- Publisher München, 10. Aufl. 2011 • Steger, J.: Kosten- und Leistungsrechnung Lehrbuch und Übungsbuch, Oldenbourg- Publisher München, 5. Aufl. 2010 <p>Recommendation for a textbook instead of a script:</p> <ul style="list-style-type: none"> • Pape, U.: Grundlagen der Finanzierung und Investition, 2. Auflage. Oldenbourg, München, 2011
Composition of the Final Grade	Two examinations of both Modules take place. The overall grade for the module is composed of both marks of Modules together, each one is counted with 50%.
Comments / Other	
Last Updated	March 16

1.8 Information Systems

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Strehl	

Module Name			Information systems				Module No : 67008	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester	2./3.	☐ 1 Semester ☒ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		BS - Basic Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report					
Prerequisites			Basics of mathematics					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67205	Business Informatics	Prof. Dr. Strehl	V Ü S	4	5	2	PLK 90 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)	Incorporated in Degree Programs				
	PM - Compulsory M	BS - Basic Study	International Business Studies				

¹ SHW = Semester Hours per Week

Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67303	Business Software	Prof. Dr. Strehl	V Ü S	4	5	3	PLK 90 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)	Incorporated in Degree Programs				
	PM - Compulsory M	BS - Basic Study	International Business Studies				
Allowed Exam Materials		Calculator					

Learning Goals / Competences

The students acquire theoretical knowledge and practical capabilities to handle the computer supported information systems. The key competence comprises the application in business environment.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☐	☐

Course Contents

In the domain of theoretical knowledge the focus is put on:

- Hardware, software, networks
- Basics of programming
- Software engineering management
- Business process modeling

For the practical learning goal the focus is put on:

- Functional analysis and modeling
- Database management systems
- Enterprise resource planning
- World wide web

¹ SHW = Semester Hours per Week

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Hansen, Neumann, Wirtschaftsinformatik 1 und 2, 9. Auflage, 2005, Lucius & Lucius / UTB • Stahlknecht, Hasenkamp, Einführung in die Wirtschaftsinformatik, 11. Auflage, 2005, Springer • Disterer, Fels, Hausotter, Taschenbuch der Wirtschaftsinformatik, 2. Auflage 2003, Fachbuchverlag Leipzig • Mertens et al., Grundzüge der Wirtschaftsinformatik, 9. Auflage, 2004, Springer • Contemporary and relevant book, journals and online sources referring to specific topics are published within the lecture.
Composition of the Final Grade	100% of written examination
Comments / Other	
Last Updated	March 16

1.9 Organizational Management

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Frick	

Module Name			Organizational Management				Module No : 67009	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester	3.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		BS - Basic Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☒ Other: Paper, Report					
Prerequisites			Matriculation as student of the course of study International Business Studies (Bachelor of Arts)					

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67304	Organizational Structure		Prof. Frick	V	4	5	3	PLP 150 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	BS - Basic Study		International Business Studies				
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67305	Organizational Behaviour		Prof. Frick	V	4	5	3	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	BS - Basic Study		International Business Studies				
Allowed Exam Materials								

Learning Goals / Competences			
<p>Learning Objectives - Organizational Structure: The main goal is to develop an understanding of the concepts and models of organization theory, based on the individual behavior on group behavior as well as the company as a unit. The specific learning objectives are:</p> <ul style="list-style-type: none"> • Development of a fundamental understanding of business organization in shaping national and international companies. • Knowledge of the essential features and tools of organizational design and organizational development as well as independent solutions of simple organizational problems. <p>Learning Objectives - Organizational Behaviour: Basic understanding of the orientation and design of a modern, operational human resources management in organizations. Know and apply the basic tools of the operative personnel management</p>			
Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐
Course Contents			
<p>Organizational Structure:</p> <p>Fundamentals of Organization</p> <ul style="list-style-type: none"> • Organizational Structure • Organization in theory and practice • Team organization, team building and team leadership 			

¹ SHW = Semester Hours per Week

- Sequence and process organization
- Organization instruments
- Organizational Development
- Corporate Culture

Organizational Behaviour:

- Importance of professional human resource management in competition
 - Concept and objectives
 - Requirements for a strategic HRM
 - Responsibilities
 - Stakeholders and support
 - Organizational integration of the HR function in the company
- Significant portions of the Personnel Management
 - Personnel Requirements Planning
 - Forms of work organization (job design)
 - Competency Management
 - Personnel Marketing
 - Tools in personnel selection and integration
 - Opportunities for staff release
 - Forms and instruments of payment
 - Broad training and development

Language	☐ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Fincham/Rhodes: Principles of Organizational Behaviour. Oxford 2005. • Frese, E.: Grundlagen der Organisation. Wiesbaden 2011. • Mohr, G.: Systemische Organisationsanalyse: Dynamiken und Grundlagen der Organisationsentwicklung. 2006. • Olfert/Steinbuch: Organisation. 15. Auflage. 2009. • Rosenstiel von, L.: Grundlagen der Organisationspsychologie
Composition of the Final Grade	Weighting of the sub-modules based on the CP
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

2 Foreign Languages (compulsory optional subject)

2.1 Foreign Language I: Business Spanish I

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Miguel Vázquez	

Module Name			Foreign Language I			Module No : 67010	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	1	☒ 1 Semester ☐ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs	
Bachelor of Arts			WPM - Compulsory Elec		BS - Basic Study	IBW	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report				
Prerequisites			<ul style="list-style-type: none">• Pass the entrance qualification exam (A1)• Matriculation as student of the course of study International Business Studies (Bachelor of Arts)				

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67108	Business Spanish 1 (A2.1)	Ms Kolbert	V	4	5	1	PLK 90 marked
Allowed Exam Materials		none					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

The lecture "Business Spanish I" combines the acquisition of the language skills with subject-specific contents of business studies.

The students gain the Spanish language by the four skills: reading, listening, speaking and writing. In the foreground is the completion of all everyday life situations in business (such as read job advertisements, write letter of application, short interviews and be able to give short details about him-/herself, about his/her professional training. In case of acceptance of an employment be prepared to give answers and understand short messages.

Competencies

LISTENING COMPREHENSION:

Can understand enough to be able to meet needs of a concrete type provided speech is clearly and slowly articulated. Can understand phrases and expressions related to areas of most immediate priority (e.g. very basic personal and family information, shopping, local geography, employment) provided speech is clearly and slowly articulated.

READING COMPREHENSION:

Can understand short, simple texts on familiar matters of a concrete type which consist of high frequency every day or job-related language. Can understand short, simple texts containing the highest frequency vocabulary, including a proportion of shared international vocabulary items.

WRITTEN PRODUCTION:

Can write a series of simple phrases and sentences linked with simple connectors like 'and', 'but' and 'because'.

ORAL PRODUCTION:

Can give a simple description or presentation of people, living or working conditions, daily routines, likes/dislikes, etc. as a short series of simple phrases and sentences linked into a list.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☐	☒
Social Competence	☐	☒	☐

Course Contents

The teaching contents are out of the textbook Colegas 1 (chapter 7-9) supplemented with grammar and translation exercises.

Language	☐ German ☐ English ☒ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Meta profesional A1-A2, Klett Verlag, Script of the lecture
Composition of the Final Grade	General examination, one mark
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

2.2 Foreign Language I: Business French I

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Mr. Vázquez	

Module Name			Foreign Language I				Module No : 67010	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	1	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		BS - Basic Study	IBW		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report					
Prerequisites			Matriculation as student of the course of study International Business Studies (Bachelor of Arts)					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67109	Business French 1 (B2.1)	Ms Kessler	V	4	5	1	PLK 90 marked
Allowed Exam Materials		none					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

The lecture "Business French I" combines the acquisition of the language skills with subject-specific contents of business studies.

The lecture is composed in the intermediation of professional terminology and practical methods of business studies.

At the end of the lecture students should be able to get along with all everyday life situations in business (such as read job advertisements, write letter of application, short interviews and be able to give details about him-/herself, about his/her professional training. In case of acceptance of an employment be prepared to give answers and understand all kinds of messages.

Competencies

LISTENING COMPREHENSION:

Can understand the main ideas of propositionally and linguistically complex speech on both concrete and abstract topics delivered in a standard dialect, including technical discussions in his/her field of specialization.

Can follow extended speech and complex lines of argument provided the topic is reasonably familiar, and the direction of the talk is sign-posted by explicit markers.

READING COMPREHENSION:

Can read with a large degree of independence, adapting style and speed of reading to different texts and purposes, and using appropriate reference sources selectively. Has a broad active reading vocabulary, but may experience some difficulty with low frequency idioms.

WRITTEN PRODUCTION:

Can express news and views effectively in writing, and relate to those of others.

ORAL PRODUCTION:

Can interact with a degree of fluency and spontaneity that makes regular interaction, and sustained relationships with native speakers quite possible without imposing strain on either party. Can highlight the personal significance of events and experiences, account for and sustain views clearly by providing relevant explanations and arguments.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☐	☒
Social Competence	☐	☒	☐

Course Contents

1. Professional communication and Soft Skills
 - Telephoning
 - Dialogue partner greeting
 - Application
 - Interview
2. Business terminology
 - Form of organisation
 - Markets, consumers and sectors
 - Economics
3. Grammar

¹ SHW = Semester Hours per Week

Language	☐ German ☐ English ☐ Spanish ☒ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Script, several publications, Internet
Composition of the Final Grade	The overall grade will be determined by the number of credits achieved in the written exam and oral presentation.
Comments / Other	
Last Updated	March 16

2.3 Foreign Language II: Business Spanish II & III

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Mr. Vázquez	

Module Name			Foreign language II			Module No : 67011	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester		☐ 1 Semester ☒ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs	
Bachelor of Arts			WPM - Compulsory Elec		BS - Basic Study	IBW	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report				
Prerequisites			<ul style="list-style-type: none">• Pass the exam Business Spanish I• Matriculation as student of the course of study International Business Studies (Bachelor of Arts)				

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67206	Business Spanish 2 (A2.2)		Ms. Villagrasa Noguera	V	4	5	2	PLK 150 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	WPM - Compuls	BS - Basic Study		IBW				
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67306	Business Spanish 3 (B1.1)		Ms. Agüero	V	4	5	3	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	WPM - Compuls	BS - Basic Study		International Business Studies				
Allowed Exam Materials		none						

Learning Goals / Competences
<p>The lecture "Business Spanish II + III" combines the acquisition of the language skills with subject-specific contents of business studies.</p> <p>At the End of this module the students must be able to deal with the most common situations in the Spanish language of all everyday life situations in business (such as read job advertisements, understand safety instructions, write a letter of application, short interviews and be able to give details about him-/herself, about his/her professional training.</p> <p>Competencies</p> <p>LISTENING COMPREHENSION:</p> <p>Can understand the main points of clear standard speech on familiar matters regularly encountered in work, school, leisure etc., including short narratives. Can understand straightforward factual information about common every day or job related topics, identifying both general messages and specific details, provided speech is clearly articulated in a generally familiar accent.</p> <p>READING COMPREHENSION:</p> <p>Can read straightforward factual texts on subjects related to his/her field and interest with a satisfactory level of comprehension.</p> <p>WRITTEN PRODUCTION:</p> <p>Can write straightforward connected texts on a range of familiar subjects within his field of interest, by linking a series of shorter discrete elements into a linear sequence.</p> <p>ORAL PRODUCTION:</p> <p>Can reasonably fluently sustain a straightforward description of one of a variety of subjects within his/her field of interest, presenting it as a linear sequence of points.</p> <p>Can also speak about his / her experiences and events, about dreams, hopes and goals and describe his / her plans and aims.</p>

¹ SHW = Semester Hours per Week

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☐	☒
Social Competence	☐	☒	☐
Course Contents			
The teaching contents are out of the textbook Colegas 1 (chapter 10-12) and out of the textbook Colegas 2 (chapter 1-5) supplemented with grammar and translation exercises.			

Language	☐ German ☐ English ☒ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Colegas Neu Band 1+2, Klett Verlag 2007
Composition of the Final Grade	Bonus points, general examination, one mark
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

2.4 Foreign Language II: Business French II & III

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Mr. Vázquez	

Module Name			Foreign Language II				Module No : 67011	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester		☐ 1 Semester ☒ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		BS - Basic Study	IBW		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report					
Prerequisites			<ul style="list-style-type: none">• Pass the exam Business French I• Matriculation as student of the course of study International Business Studies (Bachelor of Arts)					

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67207	Business French 2 (B2.2)		Ms. Kessler	V	4	5	2	PLK 150 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	WPM - Compuls	BS - Basic Study		International Business Studies				
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67307	Business French 3 (C1.1)		Ms. Breining	V	4	5	3	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	WPM - Compuls	BS - Basic Study		International Business Studies				
Allowed Exam Materials		none						

¹ SHW = Semester Hours per Week

Learning Goals / Competences

The lecture "Business French II+III" combines the acquisition of the language skills with subject-specific contents of business studies.

The lecture is composed in the intermediation of professional terminology and practical methods of business studies.

At the end of the lecture students should be able to get along with all everyday life situations in business (such as read job advertisements, write letter of application, short interviews and be able to give details about him-/herself, about his/her professional training. In case of acceptance of an employment be prepared to give answers and understand all kinds of messages.

Competencies

LISTENING COMPREHENSION:

Can understand the main ideas of propositionally and linguistically complex speech on both concrete and abstract topics delivered in a standard dialect, including technical discussions in his/her field of specialization.

Can follow extended speech and complex lines of argument provided the topic is reasonably familiar, and the direction of the talk is sign-posted by explicit markers.

READING COMPREHENSION:

Can read with a large degree of independence, adapting style and speed of reading to different texts and purposes, and using appropriate reference sources selectively. Has a broad active reading vocabulary, but may experience some difficulty with low frequency idioms.

WRITTEN PRODUCTION:

Can express news and views effectively in writing, and relate to those of others.

ORAL PRODUCTION:

Can interact with a degree of fluency and spontaneity that makes regular interaction, and sustained relationships with native speakers quite possible without imposing strain on either party. Can highlight the personal significance of events and experiences, account for and sustain views clearly by providing relevant explanations and arguments.

Can also speak about his / her experiences and events, about dreams, hopes and goals and describe his / her plans and aims.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☐	☒
Social Competence	☐	☒	☐

Course Contents

1. Professional communication and Soft Skills:

- Meetings
- Intercultural topics
- Business correspondence
- Managing complaints
- Journeys, invitations, schedules, fairs, business lunch, Small Talk
- Describing processes
- Presentations

2. Business terminology:

- Human Resource Management
- Marketing
- Business Lay
- Project management
- Finance/ Accounting

3. Grammar

¹ SHW = Semester Hours per Week

Language	☐ German ☐ English ☐ Spanish ☒ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Script, several publications
Composition of the Final Grade	Business French 2 (B2.2): The overall grade will be determined by the number of credits achieved in the written exam and oral presentation. Business French 3 (C1.1): General examination, one mark
Comments / Other	
Last Updated	March 16

2.5 Foreign Language III: Business Spanish IV

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Mr. Vázquez	

Module Name			Foreign Language III				Module No : 67012	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	4	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	IBW		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report					
Prerequisites			<ul style="list-style-type: none">• Pass the test Business Spanish 2+3• Matriculation as student of the course of study International Business Studies (Bachelor of Arts)					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67401	Business Spanish 4 (B1.2)	Ms. Pocovi de Beyrle	V	4	5	4	PLK 90 marked
Allowed Exam Materials		none					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

The lecture "Business Spanish IV" combines the acquisition of the language skills with subject-specific contents of business studies.

At the End of this module the students must be able to deal with the most common situations in the Spanish language of all everyday life situations in business (such as read job advertisements, safety instructions, write letter of application, short interviews and be able to give short details about him-/herself, about his/her professional training.

Competencies

LISTENING COMPREHENSION:

Can understand the main points of clear standard speech on familiar matters regularly encountered in work, school, leisure etc., including short narratives. Can understand straightforward factual information about common every day or job related topics, identifying both general messages and specific details, provided speech is clearly articulated in a generally familiar accent.

READING COMPREHENSION:

Can read straightforward factual texts on subjects related to his/her field and interest with a satisfactory level of comprehension.

WRITTEN PRODUCTION:

Can write straightforward connected texts on a range of familiar subjects within his field of interest, by linking a series of shorter discrete elements into a linear sequence.

ORAL PRODUCTION:

Can reasonably fluently sustain a straightforward description of one of a variety of subjects within his/her field of interest, presenting it as a linear sequence of points.

Can also speak about his / her experiences and events, about dreams, hopes and goals and describe his / her plans and aims.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☐	☒
Social Competence	☐	☒	☐

Course Contents

The teaching contents are out of the textbook Colegas 2 (chapter 6-12) supplemented with grammar and translation exercises and exercises to improve the listening comprehension and the literacy.

Language	☐ German ☐ English ☒ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Colegas neu Band 2, Klett Verlag, script of the lecture
Composition of the Final Grade	Bonus points, general examination, one mark
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

2.6 Foreign Language III: Business French IV

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies International Business Studies	
	Module Coordinator Mr. Vázquez	

Module Name			Foreign Language III			Module No : 67012	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	4	☒ 1 Semester ☐ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs	
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	IBW	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report				
Prerequisites			<ul style="list-style-type: none">• Pass the test Business French 2+3• Matriculation as student of the course of study International Business Studies (Bachelor of Arts)				

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67402	Business French 4 (C1.2)	Ms. Breining	V	4	5	4	PLK 90 marked
Allowed Exam Materials		Dictionary: Larousse					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

The lecture "Business French IV" combines the acquisition of the language skills with subject-specific contents of business studies.

At the End of this module the students must be able to change from one language into the other without difficulties.

Competencies

LISTENING COMPREHENSION:

Can understand enough to follow extended speech on abstract and complex topics beyond his/her own field, though he/she may need to confirm occasional details, especially if the accent is unfamiliar.

Can recognize a wide range of idiomatic expressions and colloquialisms, appreciating register shifts.

Can follow extended speech even when it is not clearly structured and when relationships are only implied and not signaled explicitly.

READING COMPREHENSION:

Can understand in detail lengthy, complex texts, whether or not they relate to his/her own area of specialty, provided he/she can reread difficult sections.

WRITTEN PRODUCTION:

Can express himself/herself with clarity and precision, relating to the addressee flexibly and effectively.

ORAL PRODUCTION:

Can express himself/herself fluently and spontaneously, almost effortlessly. Has a good command of a broad lexical repertoire allowing gaps to be readily overcome with circumlocutions. There is little obvious searching for expressions or avoidance strategies; only a conceptually difficult subject can hinder a natural, smooth flow of language.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☐	☒
Social Competence	☐	☒	☐

Course Contents

1. Professional communication and Soft Skills:

- Negotiations
- Group work

2. Business terminology:

- Sale
- IT
- Buying
- Logistic

Language	☐ German ☐ English ☐ Spanish ☒ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Script
Composition of the Final Grade	General examination, one mark
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

3 Main study course: Semester 4-7

¹ SHW = Semester Hours per Week

3.1 Taxation

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Peter	

Module Name			Taxation				Module No : 67901	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	4.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)		Incorporated in Degree Programs	
Bachelor of Arts			PM - Compulsory Module		BS - Basic Study		International Business Studies; Business Studies SME	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report					
Prerequisites								

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67403	Taxation	Prof. Dr. Peter	V	4	5	4	PLK 90 marked
Allowed Exam Materials		tax laws, calculator					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Objectives:

- a) Knowledge of basic tax terms
- b) Knowledge and acquainted to sales taxation in the EU internal market
- c) Knowledge of the basic principles of income tax
- d) Knowledge of the basic principles of commercial tax
- e) Knowledge of the basic principles of corporate tax
- f) Knowledge of the core principles for the choice of legal form and optimization

Competencies:

Ability to independently solve simple and moderate tax modes border cases in the areas of sales tax, income tax, business tax law and corporate tax law

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

1. Tax Principles
2. VAT
3. Income Tax
4. Business tax
5. Corporation
6. Legal form and optimization

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Dinkelbach, Ertragsteuern, 5th Edition, Wiesbaden 2012 • Kraft, C./Kraft, G, Grundlagen der Unternehmensbesteuerung, Wiesbaden 2009 • Updated literature to chosen topics
Composition of the Final Grade	Overall exam
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

3.2 Marketing

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Gentsch	

Module Name			Marketing			Module No : 67902	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester	4.	☒ 1 Semester ☐ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs	
Bachelor of Arts			PM - Compulsory Module	MS - Main Study		International Business Studies	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☒ Other: Paper, Report				
Prerequisites							

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67404	Introduction to Marketing		Prof. Dr. Ravens	Ü V S	4	5	4	PLP marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	MS - Main Study		International Business Studies				
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67405	Assignment Project		Prof. Frick.	P	2	2	4	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	MS - Main Study		International Business Studies				

Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67406	Logistics		Mr. Voss	V	2	3	4	PLK 60 marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	MS - Main Study		International Business Studies				
Allowed Exam Materials								

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Basic understanding of three key corporate functions, both internally and externally oriented.

The course covers:

- The conceptual foundations of three corporate functions
- The current behavior models and theoretical foundations of the relevant decisions of economic agents
- The basic tools of project management, logistics and marketing functions which help to influence decisions
- Embedding the single function in the entire business processes and organizational structure as well as the respective functional internal processes and structures
- The importance of informational basis for optimal functioning decisions
- The importance of the international context of the function and characteristics of decisions abroad
- Know and learn (self-control, and execute) to apply smaller and medium sized projects

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☒	☐

Course Contents

Marketing:

- Theoretical foundations and recent developments in the field of marketing
- Consumer behavior
- Marketing perspectives: inside-out versus outside-in
- Marketing analyses: Situational analysis, marketing research
- Strategic marketing: Markt segmentation, -positioning, targets
- Operative marketing: 4 P's
- International marketing
- Case studies

Project Management:

- General introduction to project management
- Phases of a project
- Project planning and organization
- Practical accompaniment high school-related internal and external projects with other universities or companies.

Logistics:

- Basics: definitions, history, meanings of logistics
- Objectives, benefits and costs of logistics
- Logistic functions (procurement, manufacturing, distribution)
- Supply Chain Management and Lean Management
- Logistics Services & Contract Logistics
- Spare Parts Logistics
- Indicators of logistics

¹ SHW = Semester Hours per Week

Language	☒ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<p>Marketing</p> <ul style="list-style-type: none"> • Meffert, Burmann, Kirchgeorg: Marketing, Gabler Verlag • Kotler and Armstrong: Principles of Marketing, Pearson (alternatively Marketing: An introduction – same publisher) recent print. • Mathur, U.C.: International Marketing Management: Text and Cases, Los Angeles u.a., Sage 2008 • Keegan W.J.: Global Marketing Management, Pearson, 7th edition 2001 • Czinkota, Ronkainen und Zvobgo (2011) International Marketing, Cengage Learning • ----- • Homburg, C., Krohmer, H.: Marketingmanagement, Wiesbaden, Gabler Verlag, 2. überarb. u. erw. Auflage 2006 or younger • Kotler, P. u.a.: Grundlagen des Marketing; München, Pearson, 4. akt. Auflage 2006 oder jünger • Backhaus, K., Voeth, M.: Industriegütermarketing; München, Vahlen Verlag, 8. völlig neu überarb. Auflage 2007 or younger • Brun, M.: Marketing, Wiesbaden, Gabler Verlag, 9. überarb. Auflage 2008 or younger • Meffert, H. u.a.: Marketing Arbeitsbuch: Aufgaben - Fallstudien - Lösungen, Wiesbaden, Gabler, 10. Auflage 2009 or younger <p>Logistic</p> <ul style="list-style-type: none"> • Bloech, J., Ihde, G., Hessenberger, M.: Logistik total: Vahlens großes Logistiklexikon, Fach-wörterbuch Logistik Englisch – Deutsch u. Deutsch – Englisch (CD), Vahlen Publisher 2002 • Schulte, C.: Logistik: Wege zur Optimierung der Supply Chain, Vahlen Publisher, München, 5. überarb. u. erw. Auflage 2009 or younger • Ehrmann, H.: Logistik, Ludwigshafen a. R., Kiehl Friedrich Publisher, 6. überarb. u. akt. Auflage 2008 or younger • Wildemann, H.: Das Just-In-Time Konzept. Produktion und Zulieferung auf Abruf, München, TWC Publisher, 5. erw. Auflage 2001 or younger • Womack, J., Jones, D., Roos, D.: The Machine That Changed the World: The Story of Lean Production, London, Simon & Schuster Publisher, 2007 or younger • Further literature and online links referring to special issues will be given during the lecture <p>Projektmanagement</p> <ul style="list-style-type: none"> • Witschi, U. et al.: Projektmanagement. Der Leitfaden der BWI Stiftung zu Teamführung und Methodik, Zürich, Industrielle Organisation Publisher, 7. Auflage 2001 or younger • Project Management Institute: A Guide to the Project Management Body of Knowledge, PMI Publisher, 3. Auflage 2004 or younger • Birker, K.: Projektmanagement. Lehr- und Arbeitsbuch für die Aus- und Weiterbildung, Berlin, Cornelsen Publisher, 3. überarb. u. erw. Auflage 2003 or younger • Madauss, B.J.: Handbuch Projektmanagement, Stuttgart, Schäffer-Poeschel Publisher, 7. überarb. u. erw. Auflage 2009 or younger • Meier, H.: Internationales Projektmanagement, München, Deutscher Taschenbuch Publisher Verlag, 1. Auflage, 2004 or younger • Hemmrich, A., Harrant, H.: Projektmanagement. In 7 Schritten zum Erfolg, Hanser Fachbuch Publisher; 2. Auflage 2007 or younger
Composition of the Final Grade	The final grade is composed of the marks received in the examinations of

¹ SHW = Semester Hours per Week

	Modules marketing, logistics and assignment project together. Thereby the following weighting will be taken: final grade=marketing mark/assignment project mark*0,75 + logistics mark*0,25
Comments / Other	
Last Updated	March 16

3.3 Capital Markets

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Scheuermann	

Module Name			Capital Markets				Module No : 67903	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	4.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report					
Prerequisites			Good knowledge of the courses mathematics for business 67002, statistics - basics and application 67202 as well as internal corporate accounting 67007					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67407	Capital Markets	Prof. Dr. Scheuermann	V	4	5	4	PLK 90 marked
Allowed Exam Materials		nonprogrammable calculator					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Objectives:

- Knowledge of the economic functions and various forms of capital markets
- Knowledge of the characteristics and features of security traded in the capital markets
- Knowledge of the basic concepts and models of modern capital market theory to the valuation of securities

Expertise:

- Ability to derive investment decisions (security selection, portfolio construction)
- Ability to assess investment projects under uncertainty
- Ability to perform a simple business valuation

Method of Competencies:

- Ability to use the theory of rational decision in security and insecurity for valuing securities, projects and companies

Social skills:

- Ability to solve problems in a team exercise with several students
- Ability to present the exercises in plenary

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☐	☒

Course Contents

- Introduction and overview
- Investment decisions under safety
- Decisions at uncertainty
- Portfolio theory
- Market balance: Capital Asset Pricing model (CAPM)
- Assessment of fixed-income securities
- Forwards/futures
- Options
- Microstructure of capital markets

¹ SHW = Semester Hours per Week

Language	☒ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • T. Copeland / Weston, F/ Shastri, K. Financial Theory and Corporate Policy. Addison Wesley, 2005 • Franke / Hax: Finanzwirtschaft des Unternehmens und Kapitalmarkt. Springer, Berlin 2004
Composition of the Final Grade	The exam consists of several tasks; the sum yields the final grade
Comments / Other	<p>This course is held in the form of lectures, case studies and exercises. Each lecture requires preparatory reading of the documents and solving of the tasks. By the processing and presentation of exercises a bonus can be worked out for the exam.</p> <p>Important basis for the recess area Accounting, Taxation and Finance, in particular 67915 Corporate Finance.</p>
Last Updated	March 16

3.4 Controlling

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Rieg	

Module Name			Controlling			Module No : 67904	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	4.	☒ 1 Semester ☐ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs	
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report				
Prerequisites							

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67408	Controlling	Prof. Dr. Ulrich	V Ü	4	5	4	PLK 90 marked
Allowed Exam Materials		nonprogrammable calculator					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Planning and control are essential managerial functions. Besides its properties and typical organization learning the focus is put on the command of important planning and controlling instruments. Possessing these tools the students will have the ability to take better economic decisions in the future.

Two key points more are the role and task of controller in the enterprise, which are considered here as a management support. If the graduates choose the domain of controlling for their vocational future, due to this course they become the necessary skills communicated in the form of roles, requirements and tasks of controller, the important instruments of planning, control and information supply. The collaboration of controller and executives will be thematized as well and the solutions will be found out.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

Part one: Basics and functions of controlling
 Management Accounting and Control
 System Dynamics as Perspective and Method
 Performance measuring and regulation: return on investment, cash flow
 Performance measuring and regulation: value orientation
 Essential questions of planning and control
 Operative planning and control
 Tactical planning and control

Part two: Instruments of controlling
 Internal corporate accounting, activity-based costing
 Transfer pricing
 Cash flow statement
 Target costing, life cycle costing

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	To be announced in the course
Composition of the Final Grade	The examination consists of several exercises; their points' sum makes the overall grade.
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

3.5 Internship

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Heyd	

Module Name			Internship			Module No : 67905	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
30					☒ Winter Semester ☒ Summer Semester	5.	☒ 1 Semester ☐ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs	
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies	
Study Form			☐ Lecture ☐ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report				
Prerequisites			completed basic course of studies				

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67501	Introduction to Internship		Prof. Dr. Heyd, Mr. Cromm			2	5	PLA unmarked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	MS - Main Study		International Business Studies				
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67502	Internship		Prof. Dr. Heyd				5	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	MS - Main Study		International Business Studies				

Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67503	Internship Report		Prof. Dr. Heyd			1	5	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	MS - Main Study		International Business Studies				
Allowed Exam Materials								

¹ SHW = Semester Hours per Week

Learning Goals / Competences

It is obligatory that the students have to spend at least 95 present days in a company (non-German-speaking) abroad. There they shall use and improve the acquired language, subject and intercultural skills. Ideally, the students should go through several departments, doing several tasks in order to put into use what they have learnt during their studies.

The education aim of this practical semester is getting to know the typical professional practice of international management as well as the independent acquirement and conclusive representation of the findings purchased in the internship and projects done.

Students can acquire 30 credit points for the internship, if these defined requirements and the requirements in the general studies regulations of the university Aalen are fulfilled (cf. § 4 studies and exam regulations for bachelor courses of studies of the university Aalen of 12-15-2005).

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☒	☐	☐

Course Contents

Event:

The three internship information events should prepare students for their international internship. Therefore students have to participate in these events before the internship starts.

- Internships search
- Application
- International CV
- Contact Partner
- Grants / funding opportunities
- Special cultural differences
- Working abroad
- Report on students experiences

Internship:

The practical semester must be done in a commercial enterprise abroad. Educational content of the internship are all business relevant areas and functions in the company

Report:

The report should consist of detailed information regarding the company, projects and intercultural experiences.

Language	☒ German ☒ English ☒ Spanish ☒ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Frame training contract (German, English, French, Spanish)
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

3.6 Macroeconomics

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Güida	

Module Name			Macroeconomics				Module No : 67906	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	60	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☐ Lecture ☐ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☐ Other: Paper, Report					
Prerequisites			Basic course of studies					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67601	Macroeconomics	Prof. Dr. Güida	P	4	5	6	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Objectives:

1. Knowledge of the relationship between macro-economic and business environment
2. Understand the fundamentals of the economy accounting
3. Knowledge of the conditions of a good market balance
4. Knowledge of the conditions of labor market balance and causes of unemployment
5. Knowledge of the conditions for a balance in the money and capital market
6. Knowledge of the long-term, classic model (balance at full employment)
7. Knowledge of the short-term, Keynesian model (balance with underemployment)
8. Knowledge of monetary and fiscal policy implications of short-and long-term approaches

Competencies:

1. Ability to interpret macroeconomic data and trends from a business perspective
2. Ability to identify trends in the consumption and investment
3. Ability to extract the labor market data trends for employment, wage and skill
4. Ability to understand financial and monetary development and to anticipate problems
5. Ability to distinguish between cyclical and structural problems of the economy
6. Ability to interpret correctly economic policies from a management perspective

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

1. Principles of Macroeconomics
2. Department of Economics Accounting
3. Balance and imbalance in the goods market
4. Balance and imbalances in the labor market
5. Balance and imbalances in the money market
6. Macroeconomic equilibrium with full employment
7. Macroeconomic equilibrium with underemployment
8. Monetary and fiscal aspects

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Blanchard, O. / Illing, G., Makroökonomie, 4. Auflage, München 2006. • Güida, J.J., Grundlagen der Makroökonomie, lecture manuscripts, Aalen 2004. + specific literature for project work.
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

3.7 International Law

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Jürgen Strauß, maître en droit	

Module Name			International Law				Module No : 67907	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report					
Prerequisites			Business Law					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67602	International Law	Prof. Dr. Strauß	V	4	5	6	PLK 90 marked
Allowed Exam Materials		law texts					

¹ SHW = Semester Hours per Week

Learning Goals / Competences			
<ul style="list-style-type: none"> • Knowledge of the most important areas of the international economic law • Identify relevant legal processes in cross-border business activity 			
Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☐	☒
Course Contents			
<ul style="list-style-type: none"> • Introduction <ul style="list-style-type: none"> ◦ Other areas of international economic law ◦ Legal sources • International Contracts <ul style="list-style-type: none"> ◦ Arrangement of an international trade ◦ Contracts in International Business Transactions ◦ The applicable law • International trade in goods <ul style="list-style-type: none"> ◦ CISG - Legal Unit of the International Sale of Goods ◦ INCOTERMS ◦ Payment security ◦ Documents in international trade • Litigation in cross-border cases <ul style="list-style-type: none"> ◦ International jurisdiction ◦ Enforcement of Foreign Judgments ◦ Arbitration Proceedings • European Economic Law • Foreign Trade Law 			

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • On-line material • Gildeggen, Rainer: Internationale Handelsgeschäfte • Schlechtriem, Peter: Internationales UN-Kaufrecht
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

3.8 Intercultural Management

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Chung	

Module Name			Intercultural Management				Module No : 67908	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS – Main Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report					
Prerequisites			67006 Culture & Communication, 67305 Organizational Behaviour					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67603	Intercultural Management	Prof. Dr. Chung	S	4	5	6	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Learning goals:

- Knowledge of essential characteristics and qualities of a successful manager in today's modern multicultural working environment
- To get to know how the diverse cultures approach the leadership subject in the modern working milieu
- To explain the big problems arising in the mutual work of several cultures as leader/employees or teams of executives.
- Knowledge of such terms as: culture, virtue, cultural dimensions in proper organizations and beyond its bounds.
- To realize the pros and cons of various types of work cultures.

Competences:

- Capability to show the practical diversity management competences: organizational level, team level, individual level
- Ability of effective leadership methods in various cultural circumstances
- Capability to identify the problems in the relationships working together with people of different cultures in their proper organization and beyond its bounds

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☒	☐	☐

Course Contents

Intercultural behaviour:

- "Intercultural competence"
- Experience and comportment in organizations: goals, decisions, problems solving, work motivation
- Standards of culture: impact on behaviour, self-reflection and strange-reflection, individual
- Intercultural learning and behaviour: acculturation, moral concepts, workflows
- Personal strategies: qualification test, success factors for assignments abroad, choice methods, support & management, reintegration

Diversity in organizations:

- Social, cultural and psychological aspects of diversity: models and experiences
- Diversity in organizations: team-building, coordination activities, process and project planning
- Analysis of success factors and cost drivers: positive and negative impacts of cultural diversity
- Leadership themes resulting from cultural complexities

Student team work:

- Case studies

¹ SHW = Semester Hours per Week

Language	☐ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • John W. Berry et al. (eds.): Handbook of Cross-Cultural Psychology. 2nd ed., Boston: Allyn & Bacon, 1997 (3 Bde) • Marschall H. Segall t al. Human Behavior in Global Perspective: An Introduction to Cross-Cultural Psychology. 2nd ed., Boston: Allyn & Bacon, 1999 • Mukader Erdönmez: Cultural Diversity Management as Core Competence - An Integrated Model for Managing Workforce Diversity. Bamberg: Difo-Druck, 2004 • Fons Trompenaars & Charles Hampden-Turner: Riding the Waves of Culture : Understanding Cultural Diversity in Business. 2nd ed., repr. with corr. London: Brealey, 2005
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

3.9 Corporate Strategy

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Ravens	

Module Name			Corporate Strategy				Module No : 67909	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	2	150	30	120	☒ Winter Semester ☒ Summer Semester	7.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☒ Other: Paper, Report					
Prerequisites								

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67701	Corporate Strategy and Case Studies	Prof. Dr. Ravens	V Ü S	2	5	7	PLP Graded
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Arrangement of the essential concepts and theories of company strategy, international business and economic globalization dynamics. At first, is the description and explanation of strategic processes in a global economy and the action fields of international companies. Building on progress, the function in shaping strategic decisions in an international context as a main point, as well as their enforcement, such as by leadership or negotiating processes. The module is in addition to the lecture focused on knowledge transfer parts and studying literature taught interactively with case studies and exercises for teamwork.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☒	☐

Course Contents

Foundations of Strategy Analysis

1. Goals, Values, and Performance
2. Industry Analysis
3. Industry and Competitive Advantage
4. Resources and Capabilities

Business Strategy and Competitive Advantage

5. Sources and Dimensions of Competitive Advantage
6. Industry Evolution and Competitive Change
7. Management of Innovation
8. Competitive Advantage in Mature Industries

Corporate Strategy

9. Vertical Integration and the Scope of the Firm
10. Global Strategy and the Multinational Corporation
11. Diversification Strategy

¹ SHW = Semester Hours per Week

Language	☒ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Robert M. Grant (2013), Contemporary Strategy Analysis, 8th Edition • Jay Barney and William Hesterly (2012), Strategic Management and Competitive Advantage: International Edition, 4/E • Henry Mintzberg, Joseph B. Lampel, James Quinn, Sumantra Ghoshal (2013), The Strategy Process: Concepts, Contexts, Cases, 5/E • Bartlett et.al.: Transnational Management, Boston, McGraw-Hill Verlag, 5. Auflage 2007 or younger • Lynch, R.: Strategic Management, Financial Times Prentice Hall Verlag, 5. überarb. Auflage 2009 • Tallman, S.: A New Generation in International Strategic Management, Cheltenham ; Northampton, Edward Elgar Publishing Ltd Verlag 2008 • Huff, A.S. u.a.: Strategic Management: Logic and action, Wiley Verlag 2009 • Porter; M.E.: Competitive Advantage, Simon&Schuster Publishing, New.ed., 2004 • Porter, M.E.: Competitive Strategy. Techniques for Analyzing Industries and Competitors, Simon & Schuster Publishing, New.ed., 2004 • Zook, C.: Finding Hidden Assets to Renew the Core and Fuel Profitable Growth, Simon & Schuster Publishing, 2007 • Various HBS Articles announced in class • HBS cases
Composition of the Final Grade	<p>The final mark for the project work is composed of three notes together: for paper, presentation and team work The final grade will be based on an individual paper, group presentation and group paper.</p>
Comments / Other	
Last Updated	<p>March 16</p>

3.10 Bachelor Thesis

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Head of examination authority	

Module Name			Bachelor Thesis				Module No : 67925	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
12					☒ Winter Semester ☒ Summer Semester	7.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☐ Lecture ☐ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report					
Prerequisites			All examinations of first four semesters of study as well as the internship are successfully terminated.					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
9999	Bachelor Thesis	Individually			12	7	PLS Graded
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

<u>Learning Goals / Competences</u>			
Independent development and logical presentation of the thesis lodged in complex scientific facts			
Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☐	☒
<u>Course Contents</u>			
<ul style="list-style-type: none"> • Preparing a proposal for the thesis, and a rough outline of the complex issues • Content and formal presentation of the thesis • Presentation 			

Language	☒ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Guidelines for the preparation of scientific papers
Composition of the Final Grade	The thesis is to be evaluated by two examiners. The score is calculated as the arithmetic average of the scores given by the examiners.
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

4 Main courses

¹ SHW = Semester Hours per Week

4.1 Marketing

4.1.1 International Marketing

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Ravens	

Module Name			International Marketing				Module No : 67910	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☒ Other: Paper, Report					
Prerequisites								

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67604	International Marketing	Prof. Dr. Ravens	V S Ü	4	5	6	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

The learning objective is to provide students with a solid understanding of international marketing management. Upon completing the course, the student will obtain an understanding of global markets, some implications of international business transactions, and be able to recognize cultural differences in various global business settings and their impact on the conduct of international marketing, seen both from a strategic and operational perspective.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☒	☐

Course Contents

1. Market-bases and competence-based perspective of marketing
 2. Foundations of consumer behavior
 - Globalisation and multinational organizations
 - Global markets and institutions
 - Consumer, industrial goods and services
 3. Strategic marketing
 - Marketing targets
 - Foundations and strategic options in international marketing
 - Market segmentation
 4. Market entry strategies and market development
 - Market entry and market development approaches
 - Direct, indirect exporting; licensing, franchising, joint ventures, strategic alliances, subsidiaries
 - Combination of market entry approaches
 - Success factors
 5. Tasks, framework and standardization potential of the marketing mix within an international context
 - International product policy
 - International distribution policy
 - International price policy
 - International communication policy
 6. Implementation of marketing mix
 7. Brand management
- 5-7 Case studies will be discussed in detail

¹ SHW = Semester Hours per Week

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> ▪ Meffert, Burmann und Becker (2010), Internationales Marketing, Kohlhammer. ▪ Meffert, Burmann und Kirchgeorg (2012), Marketingmanagement, Springer /Gabler Research. ▪ Benkenstein und Ulrich (2010), Strategisches Marketing, Kohlhammer. ▪ Mooradian, Matzler und Ring (2008) Strategic Marketing: International Edition, Pearson ▪ Burmann, Haloszovich, Herrmann und Meffert (2012), Identitätsbasierte Markenführung ▪ Albaum and Duer (2011), International Marketing and Export Management 7/E, Pearson ▪ Keller (2012), Strategic Brand Management, Pearson ▪ Kotler and Armstrong (2011), Principles of Marketing, Pearson ▪ Backhaus und Voeth (2009) Industriegütermarketing, Vahlen Verlag ▪ Mathur, U.C.: International Marketing Management: Text and Cases, Los Angeles u.a., Sage 2008 ▪ Keegan W.J.: Global Marketing Management, Pearson, 7th edition 2001 ▪ Czinkota, Ronkainen und Zvobgo (2011) International Marketing, Cengage Learning
Composition of the Final Grade	The final grade for the project work is calculated from the partial mark given for the paper, presentation and team work together
Comments / Other	
Last Updated	March 16

4.1.2 Customer Relationship Management

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies Customer Relationship Management	
	Module Coordinator Prof. Dr. Peter Gentsch	

Module Name			Customer Relationship Management				Module No : 67911	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
10	8	300	120	180	☒ Winter Semester ☒ Summer Semester	6./7.	☐ 1 Semester ☒ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies		
Study Form			☐ Lecture ☐ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☐ Other: Paper, Report					
Prerequisites			Basic course of studies, knowledge of marketing					

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67605	CRM Basics		Prof. Dr. Gentsch	P	4	5	6	PLP marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	WPM - Compuls	MS - Main Study		International Business Studies				
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67702	CRM advanced		Prof. Dr. Gentsch	P	4	5	7	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	WPM - Compuls	MS - Main Study		International Business Studies				
Allowed Exam Materials		no exception						

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Objectives:

Building on the foundations of the classical marketing are virtually the project working plane concepts and tools for binding and where the acquisition of customers are developed and applied.

Therefore, it is our goal to provide the students with the strategic, organizational, cultural, as well as the information technology bases of customer relationship management.

Competency methods:

- Ability to derive its own CRM concepts
- Ability to apply modern methods and tools of project management
- Ability to apply business management assessment models (business case statement, SWOT analysis ...)

Expertise:

- Ability to design and implement practical CRM projects in the international context

Competence Area	Heavy	Medium	Light
Professional Competence	☐	☒	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

The contents are divided according to the following perspectives:

- The "relationship" - perspective ": How to gain and bind sustainable customers? What can Market Research contribute?
- The "technology" - perspective ": What are the roles of the new media and technologies for CRM? How can you use business intelligence for analytical CRM?
- The "management" - perspective ": How can control and measure the CRM?

A fundamental teaching focus refers to the methods and technologies of Business Intelligence. Business Intelligence in the context of CRM is to capture customer-relevant knowledge regarding the customer systematical analysis and capitalization for customers and companies. Through the intelligent combination of customer databases, market research and processes, the central CRM goals are supported by customer acquisition, customer retention and recovery.

Specific priorities:

- Analytical CRM
- Business Intelligence "enabled" CRM
- Multi-Channel Management
- Market Research Intelligence
- Mobile CRM
- Campaign Management
- Direct Marketing / Mail
- Customer value models
- Customer cards and loyalty programs
- Customer Research Intelligence: Linking Market Research and Data Mining
- Semantic Web / Web 2.0 technologies to build customer insights

¹ SHW = Semester Hours per Week

Language	☒ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • H. Hippner, K.-D. Wilde: Grundlagen des CRM • J. W. Kincaid: Customer Relationship Management • M. Hughes: Strategic Database Marketing • Grothe, M./ Gentsch, P.: Business Intelligence
Composition of the Final Grade	Project cooperation, interim presentation, final presentation
Comments / Other	
Last Updated	March 16

4.1.3 Electronic Business

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Strehl	

Module Name			Electronic Business				Module No : 67912	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies		
Study Form			☐ Lecture ☐ Tutorial ☐ Lab ☐ Self-Study ☒ Seminar ☐ Assignment ☒ Project Work ☒ Other: Paper, Report					
Prerequisites			Good understanding of information systems and their applications. Basic entrepreneurial skills and of business fundamentals					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67606	Electronic Business Strategy and Systems	Prof. Dr. Strehl	S	4	5	6	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

<u>Learning Goals / Competences</u>			
Students will understand relevant developments in markets of electronic business. An entrepreneurial mind set and idea assessment methodology will be practiced in current cases.			
Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☐	☒
<u>Course Contents</u>			
Based on team briefings, an individual course process will be aligned at the beginning of each course. Regular progress tracking and discussions facilitate learning and complement individual project work and contributions			

Language	☒ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Recent and relevant books, journals or online sources will be announced in the course of lectures according to the given specific topics
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

4.1.4 Price Management

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Ravens	

Module Name			Price Management			Module No : 67913	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs	
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies	
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☒ Other: Paper, Report				
Prerequisites							

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67703	Price Management	Prof. Dr. Spintig	V P S	4	5	6	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

- Development of a basic understanding of the key decision-making areas of pricing and price management. Understanding of the problems of the company's internal and external pricing.
- Discovery of the central concepts in the field of behavioral research. Price information recording, evaluation and storage, and the output and consumption.
- Knowledge of the main methods of determining the cost price, competition and value-based pricing, as well as their constraints.
- Understanding of the key methods of demand-oriented pricing and familiarity with concepts such as price discrimination and price bundling.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☒	☐

Course Contents

1. Fundamentals of price management
2. Process of pricing:
 - analysis Phase
 - decision phase
 - implementation phase
 - Price Cost (price-monitoring)
3. Sector-specific price management

Language	☒ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Simon, H.; Fassnacht, M.: Preismanagement, 3. Aufl., Springer, 2008. • Additional literature will be mentioned during the lecture.
Composition of the Final Grade	The final grade for the project work is composed of partial marks for report, presentation and team work together
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

4.2 Accounting & Taxation

4.2.1 Project Seminar Accounting/Finance/Tax/IT

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Rieg	

Module Name			Project Seminar Accounting/Finance/Tax/IT				Module No : 67914	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies		
Study Form			☐ Lecture ☐ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☒ Project Work ☐ Other: Paper, Report					
Prerequisites			no specific one					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67607	Project Seminar Accounting/Finance/Tax/IT	Prof. Dr. Heyd, Prof. Dr. Peter, Prof. Dr. Rieg, Prof. Dr. Scheuermann, Prof. Dr. Strehl Prof. Dr. Ulrich	P	4	5	6	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Accounting, Finance and Tax of application are the main focus that orient the bachelor's degree which students can acquire through project work, assignments, and accompanying case studies and practical exercises together with the application of methods and tools of the CG. Depending on the teacher, there will be different mark weightings. Thus, for example, students create a project with IT support and make their own planning and consolidation tool for the international accounting and auditing. At the same time students learn the techniques and social skills through projects as well as the ability to structure complex situations in a written form.

Competence Area	Heavy	Medium	Light
Professional Competence	☐	☒	☐
Methods Competence	☐	☒	☐
Social Competence	☐	☒	☐

Course Contents

The exact contents vary depending on the teacher. They serve to intensify and expand the knowledge of the main points.

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	The literature will be announced by the lecturers at the beginning of semester.
Composition of the Final Grade	The marking of the project or seminar work will be carried out by the respective lecturer.
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

4.2.2 Corporate Finance

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies Accounting & Taxation	
	Module Coordinator Prof. Dr. Scheuermann	

Module Name			Corporate Finance				Module No : 67915	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies		
Study Form			☐ Lecture ☐ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☐ Project Work ☒ Other: Paper, Report					
Prerequisites			Successful termination of the module Capital Markets 67903					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67608	Corporate Finance	Prof. Dr. Scheuermann	S	4	5	6	PLP marked
Allowed Exam Materials		All aids for the work with case studies					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Learning Objectives

- Knowledge of the activity fields of a CFO
- Knowledge in practical methods requested for business evaluation
- Knowledge of the main theoretical concepts and models in the field of corporate finance

Expertise

- Ability to conduct a comprehensive business review with a critical choice of methods
- Ability to derive recommendations for a CFO in order to optimize its capital structure and dividend policy

Methodological skills

- Ability to safely use the methods of company evaluation
- Ability to analyze the capital structure and dividend policy of a company
- Mastery of the essential models and trade-offs in information asymmetries

Social skills

- Ability to work in teams (working on case studies in a team and business simulation)
- Ability to present the case study results

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

- Fundamentals of Capital Market Theory
- Review of uncertain cash flows (CAPM)
- Business Valuation I (DCF, Adjusted Present Value)
- Business Valuation II (Multiple)
- Theory of optimal capital structure
- Dividend Policy
- Impact of information asymmetries
- Mergers & Acquisitions

Language	☒ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	
Composition of the Final Grade	Average of all Graded case studies
Comments / Other	Lectures are given in form of seminars with theorie part and independent work with case studies
Last Updated	March 16

¹ SHW = Semester Hours per Week

4.2.3 International Accounting

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Heyd	

Module Name			International Accounting				Module No : 67916	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☐ Assignment ☐ Project Work ☐ Other: Paper, Report					
Prerequisites			67005 Financial Accounting					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67609	International Accounting	Prof. Dr. Heyd	V Ü	4	5	6	PLK 90 marked
Allowed Exam Materials		IFRS law texts, hand calculator					

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Objectives:

1. Understanding the rules and regulations of the International Financial Reporting Standards (IFRS) in the context of international accounting and in contrast to national accounting
2. Knowledge of the basic assumptions as well as the accounting and valuation principles of IFRS
3. Knowledge of IFRS financial statements components and elements
4. Knowledge of the accounting treatment of the fundamental balance sheet issues under IFRS
5. Understanding of the Group's accounting policies under IFRS
6. Knowledge of the conversion regulations of national accounts according to IFRS
7. Current developments in the IFRS.

Competencies

After attending the course the students have a profound insight into the international accounting, through which they are able to identify accounting policy leeway in the major balance sheet issues and assess to create simple IFRS financial statements and analysis. The knowledge capable of economic evaluation of IFRS financial statements as part of investment and financing decisions.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

1. Introduction to IFRS
2. First-time Adoption of IFRS
3. Property Plant and Equipment
4. Impairment of Assets
5. Leasing
6. Intangible Assets and Goodwill
7. Financial Instruments
8. Derivatives
9. Inventories
10. Construction Contracts
11. Revenues
12. Liabilities
13. Employee Benefits
14. Income Taxes
15. Business Combinations and Group Accounts
16. Current Developments

¹ SHW = Semester Hours per Week

Language	☐ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Buchholz R.: Grundzüge des Jahresabschlusses nach HGB und IFRS, Vahlen- Publisher München, 7. Aufl. 2011 • Ditges J., Arendt U.: Kompakt-Training Internationale Rechnungslegung nach IFRS Kiehl- Publisher Ludwigshafen, 3. Aufl. 2008 • Heyd R.: Rechnungslegung nach IFRS – eine Einführung Bildungsverlag EINS Troisdorf, 2005 • Heyd R., Lutz-Ingold M.: Immaterielle Vermögenswerte und Goodwill nach IFRS, Vahlen- Publisher München, 2005 • Petersen K., Bansbach F., Dornbach E.: IFRS Praxishandbuch 2011, Vahlen- Publisher München, 6. Aufl. 2011 • Wiley IFRS 2012, Interpretation and Application of International Financial Reporting Standards, NJ, USA, 9. Aufl. 2012 • Wiley IFRS 2012, Interpretation and Application of International Financial Reporting Standards Workbook and Guide, NJ, USA, 9. Aufl. 2012 • Wolz M.: Grundzüge der Internationalen Rechnungslegung nach IFRS Vahlen- Publisher München, 2005
Composition of the Final Grade	Overall final grade
Comments / Other	
Last Updated	March 16

4.2.4 International Controlling

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Rieg	

Module Name			International Controlling				Module No : 67917	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	7.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies		
Study Form			☐ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☐ Seminar ☒ Assignment ☒ Project Work ☐ Other: Paper, Report					
Prerequisites			no specific one					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67704	International Controlling	Prof. Dr. Ulrich	S P Ü	4	5	7	PLK 90 Marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Students learn the basic concepts, methods and tools for business management of international companies. They will acquire skills in the design and application of planning and control instruments in an international group. Both for the value-based management of companies with strategic issues as well in the long term and short term operational planning and control.

In numerous examples and cases, students practice both instruments and their mastery of knowledge and the importance of cultural particularities in international business.
The module therefore consists of many case studies, smaller projects as well as at least one seminar paper.

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

The course contents are divided into five areas:

- A: Basics: Here the terms Controlling, International Management and International Controlling are explained, distinguished from one another and the relationship between each other is demonstrated
- B: Value orientation as a primary goal: the value-based management covering issues of determining the Corporate and owner value of the different value concepts of discussions such as EVA, CFRO and the value-based controlling in an international group.
- C: Strategic control in the international corporate deals with issues of strategy formulation and Implementation of international business.
- D: Operational management in the international group includes the design of an internal control statement with the inclusion of IAS / IFRS, the implementation of operational planning and control systems as well as financial and risk management / controlling
- E: Specific controlling instruments: they include a currency conversion, driving prices, reporting
- F: Organization of international controlling.

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	Rieg, R., Rieg, S: Internationales Controlling. Verlag Vahlen, München 2009 (planned)
Composition of the Final Grade	The overall grade results from the marks for case studies, exercises and papers together. If the projects take place, the project mark will be also included into the final grade.
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

4.2.5 National and international Taxation

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies Accounting & Taxation	
	Module Coordinator Prof. Dr. Peter, StB	

Module Name			National and International Taxation				Module No : 67918	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	7.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies and Business Studies SME		
Study Form			☒ Lecture ☐ Tutorial ☐ Lab ☐ Self-Study ☒ Seminar ☐ Assignment ☒ Project Work ☐ Other: Paper, Report					
			The current subjects in the domain of National and International Taxation will be analysed in teams on the basis of practice case studies in the course of the seminar. The systematic introduction and arrangement are envisaged for all tax topics. (The lecture ensures the homogeneous knowledge base.) Based thereupon, the seminar papers will be prepared under the guidance and the results will be presented to the audience and discussed as well (project).					
Prerequisites			Taxation 67901, Financial Accounting 67005					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67705	Problem Areas of National and International Taxation	Prof. Dr. Peter	P	4	5	7	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Objectives:

- a) Knowledge of international taxation principles and systems
- b) Knowledge of the structure and operation of double taxation treaties
- c) Basic knowledge of tax planning measures in the areas of financing, transfer pricing and the use of international qualification clash
- d) Knowledge of the characteristics and the legal consequences of tax avoidance rules

Competencies:

- a) Ability to solve practical national and international tax law cases
- b) Ability to develop economically sensible tax planning ideas and evaluate them for their abuse liability
- c) Ability to deal with critical tax law standards and its interpretation through financial management, fiscal courts and literature

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

Types of taxes, mostly national and international case studies on the following topics:

1. Legal form and legal form optimization
2. Double taxation and measures to avoid double taxation
3. Permanent establishment taxation
4. Outbound investments: corporate design alternatives
5. Inbound investments: corporate design alternatives
6. ECJ as an engine of tax harmonization in the EU
7. Corporate tax rate as a key indicator

¹ SHW = Semester Hours per Week

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Jacobs, Internationale Unternehmensbesteuerung, 7. Auflage, München 2011, • Kneip/Jänisch, Tax Due Diligence, 2. Auflage, München 2010, • von Brocke/Peter/Albrecht, Schicksal einer Schlussbesteuerung in den Händen wegziehender Gesellschaft, IWB 2011, S. 939 ff. • Peter/Schneider/Titze, Fortentwicklung der ertragsteuerlichen Organschaft - Aktuelle Rechtsprechung und praktische Handlungsempfehlungen, Haufe Steuer Office 2011, HaufeIndex 2749736, • Peter/Wehnert/Koch, Änderungen bei der Besteuerung von Funktionsverlagerungen durch das EU-Vorgaben-Umsetzungsgesetz - echte Erleichterung oder Fata Morgana in der Steuerwüste, IStR 2011, S. 180 ff. • Actual articles if so announced
Composition of the Final Grade	Overall general examination, thereof 50% of written paper and 50% of the presentation
Comments / Other	
Last Updated	March 16

4.3 International Program

4.3.1 Study abroad

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies	
	Module Coordinator Prof. Dr. Strauß, maître en droit	

Module Name			Study abroad				Module No : 67919	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
15					☒ Winter Semester ☒ Summer Semester	6.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☒ Assignment ☒ Project Work ☒ Other: Paper, Report					
Prerequisites			Normally, the inclusion in the exchange program of study course with a co-operation partner abroad					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67610	Subject / Subjects from the year abroad	N. N.	V S Ü		15		marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

<u>Learning Goals / Competences</u>			
Develop in-depth of a partial aspect of the main course in international management. Acquisition of intercultural action and communication skills			
Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☐	☒	☐
Social Competence	☒	☐	☐
<u>Course Contents</u>			
Generally the subjects should be selected, that in a cooperation agreement with a foreign university, an equivalent of the 6 th Semester can be determined. Besides the cooperation agreement eligible for certification in this module only subjects considered, the overlap of content with no other content of required courses / electives of the course and represent a deepening of knowledge in the field in international management.			

Language	☒ German ☒ English ☒ Spanish ☒ French ☒ Chinese ☒ Portuguese ☒ Russian Other:
Literature	
Composition of the Final Grade	Average of all marks of the subjects accredited for this module. The marks are weighted upon the credit points system of basic courses.
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

4.3.2 Human Resource Management Advanced

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies International Program	
	Module Coordinator Prof. Frick	

Module Name			Human Resources Management Advanced				Module No : 67922	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	7.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☒ Lecture ☐ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☒ Project Work ☒ Other: Paper, Report					
Prerequisites			67009 Organizational Management					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type / Length / Graded
67706	Human Resources Management Advanced	Prof. Frick	S	4	5	7	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Goals:

- Development of a fundamental understanding of human resource management and the specific role of the manager.
- Acquiring knowledge of the essential elements which influence the behavior and its implications for the human resource management.
- Acquire a sound knowledge of the main models of leadership, leadership styles, leadership responsibility and management tools.

Competencies:

- Management of employees and small teams of employees
- Independent and effective solving of simple management tasks and problems in everyday business

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

- Basics of Personnel Management
- Basics of influencing behavior in individuals
- Motivate staff
- Personnel management models and leadership theories
- Leadership styles and leadership
- Leadership techniques, leadership and management tools in practice
- Current leadership issues in everyday management

Language	☐ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> • Malik, Fredmund: Führen, Leisten, Leben. Wirksames Management für eine neue Zeit. Stuttgart 2006. • Rosenstiel, Lutz: Führung von Mitarbeitern. 5. Aufl., Stuttgart 2003. • Schmidt, W.: Praktische Personalführung und Führungstechnik: Ein Handbuch für die Übernahme von Führungsverantwortung. Heidelberg 1999. • Wunderer, R./ Grunwald, W.: Führungslehre. Grundlagen der Führung, Band 1, Berlin: de Gruyter, 1984. • Wunderer, R./ Grunwald, W.: Führungslehre. Kooperative Führung, Band 2, Berlin: de Gruyter, 1984
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

4.3.3 Comparative Business Systems

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies International Program	
	Module Coordinator Prof. Dr. Chung	

Module Name			Comparative Business Systems				Module No : 67923	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	150	60	90	☒ Winter Semester ☒ Summer Semester	7.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			WPM - Compulsory Elec		MS - Main Study	International Business Studies		
Study Form			☒ Lecture ☒ Tutorial ☐ Lab ☒ Self-Study ☒ Seminar ☐ Assignment ☒ Project Work ☒ Other: Paper, Report					
Prerequisites			Basic course of studies					

Supporting Modules / Courses							
Subject No.	Title of the Module / Course	Lecturer	Type	SHW ¹	CP	Sem	module Exam Type / Length / Graded
67707	Comparative Business Systems	Prof. Dr. Chung	V S	4	5	7	PLP marked
Allowed Exam Materials							

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Learning goals:

- Knowledge of actual concepts and differences between the institutions in diverse countries as well as their impact on the business practices of international enterprises
- To know the essential components of functional institutional and industrial relations, the corporate responsibility, the role of state at the market and methods of corporate governance
- To know the current trends of institutional change in forms of Business Systems
- Knowledge of four big national Business Systems

Competences:

- Capability to identify and solve the problems emerging from various functions of institutions in the international context
- To identify the changes and trends in national Business Systems
- To integrate the cultural and institutional methods by solution of practical problems emerging in the international context

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☐	☒

Course Contents

I. Institutional environment of international enterprises:

- What is an institutional framework?
- Formal institutional environment
- Informal institutional environment
- Institutional framework of a globalized world
- International Governance of International Business
- Exertion of influence on the institutional environment

II. Globalization of business activities:

- Motives for enterprises to go global
- Actual situation of the world trade: globalization of markets
- National, international and multinational competition
- Driving forces of globalization: technology and institutional change

III. Components of National Business System

- Definitions of functions of critical institutions
- Institutional inter and intra networks
- Labor markets and relations
- Corporate governance. More as finance

IV. National Business Systems

- East Asia
- Anglo-Saxon
- Rheinisch
- Scandinavian
- et al.

¹ SHW = Semester Hours per Week

Language	☐ German ☒ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<p>Books:</p> <ul style="list-style-type: none"> Koen, Carla. Comparative International Management. McGraw Hill Higher Education, 2007. <p>Articles:</p> <ul style="list-style-type: none"> Thelen, Kathleen, 2007: "Skill Formation and Training", in: Jones and Zeitlin, The Oxford Handbook of Business History, 559-80. Crouch, Colin, David Finegold, and Mari Sako, 1999: Are Skills the Answer? The Political Economy of Skill Creation in Advanced Industrial Countries (Oxford: Oxford University Press), chs. 1, 4-7, pp. 1-30, 109-218. Regini, Marino, 1997: "Different Responses to Common Demands: Firms, Institutions and Training in Europe", European Sociological Review 13(3): 267-82. Hall, Peter A., and David Soskice, 2001: "An Introduction to Varieties of Capitalism", in Hall and Soskice (eds.), Varieties of Capitalism: Institutional Foundations of Comparative Advantage (Oxford: Oxford University Press), 1- 68. Amable, Bruno, 2003: The Diversity of Modern Capitalism (Oxford: Oxford University Press), chs. 2-3, pp. 26-114. Crouch, Colin, 2006: Capitalist Diversity and Change: Recombinant Governance and Institutional Entrepreneurs (Oxford: Oxford University Press), ch. 2 ("Typologies of Capitalism"), pp. 25-45. Deeg, Richard, and Gregory Jackson, 2007: "Towards a More Dynamic Theory of Capitalist Variety", Socio-Economic Review 5(1): 149-79.
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week

4.3.4 International Trade – Regional Studies

	Faculty Management and Business Science	Module Description
	Degree Program International Business Studies International Program	
	Module Coordinator Prof. Dr. Güida	

Module Name			International Trade - Regional Studies				module No : 67924	
CP	SHW ¹	Workload	Contact Time	Self-Study	Begin	Sem	Duration	
5	4	120	60	60	☒ Winter Semester ☒ Summer Semester	7.	☒ 1 Semester ☐ 2 Semesters Semesters	
Degree Objective			Module Type (PM/WPM/WM)		Division (Upper/Lower)	Incorporated in Degree Programs		
Bachelor of Arts			PM - Compulsory Module		MS - Main Study	International Business Studies		
Study Form			☐ Lecture ☐ Tutorial ☐ Lab ☐ Self-Study ☐ Seminar ☐ Assignment ☒ Project Work ☐ Other: Paper, Report					
Prerequisites			Basic course of studies					

¹ SHW = Semester Hours per Week

Supporting Modules / Courses								
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	Module Exam Type/ Length/ Graded
67708	International Trade		Prof. Dr. Güida	P	2	3	7	PLP marked
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	MS - Main Study		International Business Studies				
Subject No.	Title of the Module / Course		Lecturer	Type	SHW ¹	CP	Sem	
67709	Regional Studies		Prof. Dr. Güida	P	2	2	7	
	Module Type (PM/WPM/WM)	Division (Upper/Lower)		Incorporated in Degree Programs				
	PM - Compulsory	MS - Main Study		International Business Studies				
Allowed Exam Materials								

¹ SHW = Semester Hours per Week

Learning Goals / Competences

Learning goals:

To reach a deep understanding of:

- 1) The relationship between the global economy and the strategies of multinational companies
- 2) The causes, forms and gains from foreign trade (Terms of Trade)
- 3) The Terms of Payment as well as the usual financing and insurance forms
- 4) The causes and forms of Foreign Direct and Portfolio Investment (FDI/PI)
- 5) The determinants of exchange rates and exchange rate systems
- 6) The determinants of the world economic cycle and its implications for multinational companies
- 7) The development and potential of Latin American markets in connection with the above points

The abilities to be acquired are:

- 1) To interpret and use properly data and developments of the world economy from the perspective of business
- 2) To perceive and anticipate competition advantages from world trade
- 3) To take sound decisions on price, sales and payment forms
- 4) To analyze and choose optimal locations
- 5) To perceive exchange rate risks and react properly
- 6) To analyze problems and development conditions in Latin America by applying the abilities listed above
- 7) To competently do business in Latin America

Competence Area	Heavy	Medium	Light
Professional Competence	☒	☐	☐
Methods Competence	☒	☐	☐
Social Competence	☐	☒	☐

Course Contents

- 1) Development of the world economy - Multinationals - globalization
- 3) The international trade - payment and financing of foreign trade transactions
- 5) Commercial and non-commercial services
- 5) Foreign Investment: motives, location search and selection
- 6) Exchange rates and exchange rate systems
- 7) The international economy - the impact on businesses and products
- 8) Latin America: regions, markets, development and prospects, taking into account in (1-7) mentioned topics

Language	☒ German ☐ English ☐ Spanish ☐ French ☐ Chinese ☐ Portuguese ☐ Russian Other:
Literature	<ul style="list-style-type: none"> Güida, J.J., Internationale Volkswirtschaftslehre - Eine empirische Einführung. Stuttgart 2007 + Spezifische Literatur
Composition of the Final Grade	
Comments / Other	
Last Updated	March 16

¹ SHW = Semester Hours per Week