

# Module Handbook

---

## "Business Administration (B.A.)"

### Document information

SPO version	2024
Created on	August 21, 2025
Created by	Julia Drexler M.A., Faculty of Business Administration, <a href="mailto:julia.drexler@th-rosenheim.de">julia.drexler@th-rosenheim.de</a>
Last edited	September 29, 2025
Valid from	October 1, 2025
Responsible program director	Prof. Dr. Stephan Hornig, <a href="mailto:stephan.hornig@th-rosenheim.de">stephan.hornig@th-rosenheim.de</a>



# **Module handbook**

## **Bachelor of Business Administration**

Contents:

### **Table of contents**

<b>BW1 Introduction to General Business Administration .....</b>	<b>2</b>
<b>BW2 Business Mathematics .....</b>	<b>5</b>
<b>BW3 Business Statistics.....</b>	<b>8</b>
<b>BW4 Accounting.....</b>	<b>10</b>
<b>BW5 Fundamentals of Economics .....</b>	<b>12</b>
<b>BW6 Business English.....</b>	<b>15</b>
<b>BW7 Cost and Performance Accounting .....</b>	<b>17</b>
<b>BW8 Value Chain and Supply Chain Management.....</b>	<b>20</b>
<b>BW9 Principles of Applied Economic Policy .....</b>	<b>23</b>
<b>BW10 Business Law I.....</b>	<b>26</b>
<b>BW11 Investment and Financing.....</b>	<b>29</b>
<b>BW12 Marketing Fundamentals.....</b>	<b>31</b>
<b>BW13 Fundamentals of Business Informatics .....</b>	<b>34</b>
<b>BW14 Applications of Business Informatics .....</b>	<b>37</b>
<b>BW15 Business Law II.....</b>	<b>39</b>
<b>BW16 Fundamentals of Organizational Theory.....</b>	<b>42</b>
<b>BW17 International Management .....</b>	<b>44</b>
<b>BW18 Methods of Business Research.....</b>	<b>47</b>

## BW1 Introduction to General Business Administration

Module No./ Code	BW1
Module	Introduction to General Business Administration
Semester/ Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
Courses in <b>the module</b> , if applicable*	--
Frequency of module offering	Once a year, winter semester
Admission requirements	No specific requirements.
Usability of the module for other modules and degree programs	None
Module coordinator	Prof. Dr. Kathrin Rößle
Name of university lecturers	Prof. Dr. Kathrin Rößle, Prof. Dr. Brigitte Kölzer
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its composition (e.g., self-study + contact hours)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparatory and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam (60-120 minutes)
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<p>Professional competence - Knowledge:</p> <ul style="list-style-type: none"> <li>• Students are familiar with the basic concepts and theories of general business administration.</li> <li>• They understand the various functional areas of a company (e.g. marketing, finance, human resources) and how they are interrelated.</li> <li>• You are able to correctly define and apply business terms, key figures, and models.</li> <li>• You have a fundamental understanding of the framework conditions in which companies operate.</li> </ul> <p>Professional competence – skills:</p> <ul style="list-style-type: none"> <li>• Students can analyze business problems and develop appropriate solutions.</li> </ul>

	<ul style="list-style-type: none"> <li>• They are able to interpret business information and data.</li> <li>• They can understand and apply basic business planning and decision-making processes.</li> <li>• They are able to critically examine business models and apply them to specific issues.</li> </ul> <p>Personal competence - social competence:</p> <ul style="list-style-type: none"> <li>• Students are able to work in teams to develop joint solutions to business management issues.</li> <li>• They can communicate effectively and present business management content.</li> <li>• They are able to give and receive constructive feedback.</li> </ul> <p>Personal skills – independence:</p> <ul style="list-style-type: none"> <li>• Students learn to work independently and acquire business management knowledge on their own.</li> <li>• They are able to organize themselves.</li> <li>• They can independently identify business management problems and develop possible solutions.</li> <li>• In addition to the subject-specific content, the skills acquired by students in this module also include the ability to independently formulate and structure complex scientific or application-oriented problems and to solve them in a well-founded manner appropriate to a university setting.</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Introduction to business administration: basic concepts, types of companies, interrelationships in business administration, key figures, framework conditions of companies</li> <li>• Corporate goals and structures: goals, tasks, and structure of companies</li> <li>• Fundamentals of corporate management: management processes, planning, organization, leadership, and control</li> <li>• Functional areas of a company, e.g.: <ul style="list-style-type: none"> <li>- Marketing</li> <li>- Finance</li> <li>- Human resources</li> </ul> </li> <li>• Current developments and challenges in business administration</li> </ul>
Teaching and learning methods of the module	<ul style="list-style-type: none"> <li>• Teaching the material in seminar-style classes</li> <li>• Interactive components with independent work</li> <li>• Exercises for preparation and follow-up</li> <li>• Deepening of the material using practical cases</li> </ul>

Special features (e.g., online component, field trips, guest lectures, etc.)	<ul style="list-style-type: none"> <li>• Guest lectures from practitioners; online exercises</li> </ul>
Literature	<ul style="list-style-type: none"> <li>• Thommen/ Achleitner et al: Allgemeine Betriebswirtschaftslehre (General Business Administration), 9th edition. Wiesbaden 2020, ISBN: 978-3-658-27245-6</li> <li>• Wöhe: Introduction to General Business Administration, 27th edition, Munich 2020, ISBN: 978-3-8006-6300-2</li> </ul>

## BW2 Business Mathematics

Module No./ Code	BW2
Module name	Business Mathematics
Semester or trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
Courses in the module, if applicable	--
Frequency of module offering	Winter semester
Admission requirements	No specific requirements
Usability of the module for other degree programs	Teaching the fundamentals in the specified subject areas for economics degree programs
Module coordinator	Prof. Dr. Valentin Schiefele
Name of the university lecturer	LB Kopp
Language	German
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparatory and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	Written examinations 90-120 min.
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module:	<p>Professional competence – Knowledge:</p> <p>Dealing with symbolic, formal, and technical elements of mathematics (operations with mathematical objects such as numbers, variables, terms, equations, functions, matrices)</p> <p>Professional competence – skills:</p> <ul style="list-style-type: none"> <li>Recognizing and describing mathematical problems and their solutions by resorting to solution strategies/methods.</li> <li>Recording real-life situations and describing them in mathematical language, interpreting the results.</li> </ul> <p>Personal competence – social competence:</p>

	<p>Students can discuss and explain problems, solution methods, and solutions or decision-making processes in a professional manner.</p> <p>Personal competence – independence:</p> <ul style="list-style-type: none"> <li>• In lectures and accompanying exercises, students acquire skills that enable them to independently structure scientific and, in particular, application-oriented problems in a logical and problem-oriented manner in order to then determine or identify solutions in a manner appropriate to higher education.</li> <li>• They are able to check, interpret, and, if necessary, correct their results.</li> <li>• In addition to the subject-specific content, the skills acquired by students in this module also include the ability to independently formulate and structure scientific or application-oriented complex problems and to solve them in a well-founded and university-appropriate manner.</li> </ul>
Contents of the module	<ol style="list-style-type: none"> <li>1. Analysis <ol style="list-style-type: none"> <li>a) Differential calculus with economic applications</li> <li>b) Fundamentals of integral calculus with economic applications</li> </ol> </li> <li>2. Linear algebra <ol style="list-style-type: none"> <li>a) Matrix calculus with economic applications</li> <li>b) Setting up and solving linear equation systems in connection with economic issues</li> <li>c) Input-output analysis</li> </ol> </li> <li>3. Stochastics <ol style="list-style-type: none"> <li>a) Probability distribution of random variables</li> <li>b) Testing hypotheses using random samples</li> </ol> </li> <li>4. Financial mathematics <p>Selected financial mathematics topics are covered, particularly in the areas of interest calculation ( ), repayment calculation, yield calculation, and the necessary mathematical foundations in each case.</p> </li> </ol>
Teaching and learning methods of the module	<ul style="list-style-type: none"> <li>• The module content is taught in lectures in a seminar-style/frontal teaching format, combined with active student participation (team/group work, discussion, and presentation) and learning support.</li> </ul>

	<ul style="list-style-type: none"> <li>• The lecture content is accompanied by exercises in which students can test their knowledge and skills in tasks of varying levels of difficulty.</li> <li>• Students are also actively involved here as much as possible (presentation and discussion of proposed solutions).</li> </ul>
Special features (e.g., online component, field trips, guest lectures, etc.)	No specific special features
Recommended reading list (Teaching and learning materials, literature)	University-level lecture notes. The lecture notes are tailored to the lectures/exercises. They will be made available via LearningCampus on an ongoing basis and adapted to the respective stage of the lecture.



## BW3 Business Statistics

Module no./code	BW3
Module name	Business Statistics
Semester or trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
Courses in the module, if applicable	--
Frequency of module offerings	Winter semester
Admission requirements	No admission requirements. Recommended prior knowledge: Mathematics
Usability of the module for other degree programs	Teaching the basics in the above-mentioned subject areas for economics degree programs
Module coordinator	Prof. Dr. Valentin Schiefele
Name of the university lecturer	Prof. Dr. Valentin Schiefele
Language	German
Credit points	5 CP
Workload and its composition (e.g., self-study + contact time)	150 hours in total, of which 60 hours of attendance and 60 hours of preparation and follow-up work at home 30 hours of exam preparation
SWS	4 SWS
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Type of examination/prerequisite for awarding credit points	Written examinations 90-120 min.
Learning objectives	<p>Technical qualification objectives:</p> <ul style="list-style-type: none"> <li>• Students are familiar with basic statistical concepts.</li> <li>• They learn how to prepare and evaluate data.</li> <li>• They master important location parameters and measures of dispersion and their interpretation.</li> <li>• They acquire the ability to recognize correlations in multidimensional data using correlation measures and descriptive regression analysis.</li> <li>• Students are familiar with key basic concepts of probability theory.</li> <li>• They acquire the ability to deal with random variables.</li> </ul>

	<ul style="list-style-type: none"> <li>• They acquire the ability to deal with discrete and continuous probability distributions.</li> <li>• They understand the law of large numbers and the central limit theorem.</li> <li>• They develop an understanding of the methodology of point and interval estimation.</li> <li>• They understand why parameters and formulas are the way they are and can critically question statistical statements.</li> <li>• Students will learn the basic idea and distinction between decision theory and game theory.</li> </ul> <p>Interdisciplinary qualification goals:</p> <ul style="list-style-type: none"> <li>• Students consolidate their logical and conceptual thinking and working.</li> <li>• They practice analytical and careful working methods.</li> <li>• They learn to present their thoughts and results accurately in writing and practice arguing their case.</li> <li>• They become capable of using reference books and working through topics independently.</li> <li>• In addition to subject-specific content, the skills acquired by students in this module include the ability to independently formulate and structure complex scientific or application-oriented problems and to solve them in a well-reasoned manner appropriate to a university setting.</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Basic concepts and tasks of statistics</li> <li>• One- and multidimensional frequency distributions</li> <li>• Regression analysis</li> <li>• Random processes and probabilities</li> <li>• Discrete and continuous random variables</li> <li>• Parameter estimation</li> </ul>
Teaching and learning methods of the module	Lectures, seminar-style teaching
Special features (e.g., online component, field trips, guest lectures, etc.)	No specific features
Recommended reading	<ul style="list-style-type: none"> <li>• Günter Bamberg, Franz Baur, Michael Krapp: Statistics, Oldenbourg, De Gruyter, 19th edition, 2022</li> </ul>

## BW4 Accounting and Financial Reporting

Module No./ Code	BW4
Module title	Accounting and Financial Reporting
Semester/ Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module*</b>	Accounting and Financial Reporting
Frequency of module offering	Once a year
Admission requirements	No specific requirements
Usability of the module for other modules and degree programs	--
Module coordinator	Prof. Dr. Bernd Hacker
Name of university lecturer	Prof. Dr. Bernd Hacker
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its composition (e.g., self-study + contact hours)	150 hours total workload, of which 60 hours of attendance 90 hours of preparation and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	See submodules
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the course	<p>Professional competence - Knowledge:</p> <ul style="list-style-type: none"> <li>• Participants learn the legal basis and technical terms of accounting and financial reporting.</li> <li>• Students will learn the distinction between internal accounting and the technical terms used in each case.</li> <li>• They will learn about the instruments of accounting policy and the principles of international accounting.</li> </ul> <p>Professional competence – skills:</p> <ul style="list-style-type: none"> <li>• Participants will be able to understand a balance sheet and record the essential business transactions and closing entries.</li> <li>• Participants can read, understand, and analyze annual financial statements.</li> </ul>

	<p>Personal competence - social competence</p> <ul style="list-style-type: none"> <li>• Students can discuss accounting topics with experts in a professional environment.</li> <li>• Students can discuss the given tasks in groups and work out a joint solution.</li> </ul> <p>Personal competence - Independence</p> <ul style="list-style-type: none"> <li>• Participants can identify and systematize topic-related questions and solve them independently using appropriate tools.</li> <li>• Promotion of the ability to work with legal texts.</li> <li>• In addition to the technical content, the skills acquired by students in this module also include the ability to independently formulate and structure complex scientific or application-oriented problems and to solve them in a well-founded manner appropriate to a university setting.</li> </ul>
Course content	<ul style="list-style-type: none"> <li>• Accounting and accounting principles</li> <li>• Recording of significant business transactions</li> <li>• Annual financial statements</li> <li>• Accounting</li> <li>• Fundamentals of IFRS</li> </ul>
Teaching and learning methods	Seminar-based teaching and classroom teaching with exercises, case studies, and tutorials
Special features (e.g., online component, field trips, guest speakers, etc.)	No specific special features
Recommended reading list (Teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Coenenberg, Adolf G. / Haller, Axel / Schultze, Wolfgang: Jahresabschluss und Jahresabschlussanalyse (Annual Financial Statements and Annual Financial Statement Analysis), 26th edition, Stuttgart 2021 (e-book) (additional exercise book (eBook) available).</li> <li>• Döring, Ulrich/Buchholz, Rainer: Accounting and Annual Financial Statements, 16th edition, Berlin 2021</li> <li>• Current economic laws / HGB</li> </ul>

## BW5 Fundamentals of Economics

Module No./ Code	BW5
Module title	Fundamentals of Economics
Semester/ Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
Courses in <b>the module</b> , if applicable*	Fundamentals of Economics
Frequency of module offering	Once a year
Admission requirements	None  The alternative course offered (with identical content), "Fundamentals of Economics," requires a good command of English, which is the language of instruction and examination.
Usability of the module for other modules and degree programs	--
Module coordinator	Prof. Dr. Stephan O. Hornig
Name of university lecturers	Prof. Dr. Stephan O. Hornig
Language of instruction	German or English
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparatory and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	A 90-minute written exam.
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Professional competence Knowledge: <ul style="list-style-type: none"> <li>• Students gain an overview of the basic principles and mechanisms of modern economics.</li> <li>• Students understand the fundamentals of microeconomics.</li> <li>• Students understand the fundamentals of macroeconomics.</li> </ul> Technical skills:

	<ul style="list-style-type: none"> <li>Students are able to apply the concepts they have learned to real-world issues and contribute to informed economic discourse.</li> </ul> <p>Personal competence Social competence:</p> <ul style="list-style-type: none"> <li>Students' discussion skills should be strengthened.</li> <li>Acquisition of abstract theoretical problem-solving skills with practical application</li> </ul> <p>Personal competence Independence:</p> <ul style="list-style-type: none"> <li>The independent, pluralistic formation of opinions on socially relevant issues should be practiced.</li> <li>In addition to subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex scientific or application-oriented problems and to solve them in a well-reasoned manner appropriate to a university setting.</li> </ul>
Contents of the module	<p>Topics covered include:</p> <p>Part I: Microeconomics – or: How do markets work?</p> <ul style="list-style-type: none"> <li>Supply and demand</li> <li>Price and quantity regulations</li> <li>Elasticities</li> <li>Welfare analysis</li> <li>Opportunity costs</li> <li>Supply: An in-depth analysis</li> <li>Demand: An in-depth analysis</li> <li>Market forms, market power, and equilibrium</li> </ul> <p>Part II: Macroeconomics – or: How do economies work?</p> <ul style="list-style-type: none"> <li>An overview of macroeconomics</li> <li>Quantitative measurement of macroeconomic activity</li> <li>The economy in the long term</li> <li>Aggregate supply and aggregate demand</li> <li>Stabilization by the state: fiscal policy</li> <li>Stabilization by the central bank: monetary policy</li> <li>Inflation</li> <li>Economic growth</li> </ul>

Teaching and learning methods used in the module	Seminar-based teaching and lectures with exercises and case studies
Special features (e.g., online component, field trips, guest lectures, etc.)	No specific special features
Recommended reading list (Teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Acemoglu, D., Liabson, D, List, J. (2018): Economics. 2<sup>nd</sup>ed. London: Pearson.</li> <li>• Acemoglu, D., Liabson, D, List, J., Belke, A. (2020): Economics. 2nd ed. Munich: Pearson.</li> <li>• Bofinger, P. (2020): Grundzüge der Volkswirtschaftslehre. Eine Einführung in die Wissenschaft von Märkten. 5th ed. Munich: Pearson.</li> <li>• Bofinger, P. (2020): Principles of Economics. The Workbook. 4th ed. Munich: Pearson</li> <li>• Herrmann, M., John, S.L. (2023): Workbook on Economics. 2nd edition. Stuttgart: Schäffer-Poeschel Verlag.</li> <li>• Krugman, P., Wells, R. (2018): Economics. 5th ed. New York: Worth Publishers.</li> <li>• Krugman, P., Wells, R. (2023): Economics. 3rd ed. Stuttgart: Schäffer-Poeschel Verlag.</li> <li>• Krugman, P., Wells, R., Graddy, K. (2007): Economics: European Edition. New York: Worth Publishers.</li> </ul>

## BW6 Business English / Business English

Module No./ Code	B6
Module title	Business English
Semester/ Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module*</b>	--
Frequency of module offering	Once a year in the winter semester
Admission requirements	Technical high school diploma (FOS) English
Usability of the module for other modules and degree programs	--
Module coordinator	Prof. Dr. Carolin Fleischmann
Name of university lecturers	Dr. Mathias Arden and LB
Language of instruction	English
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact hours)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work
SWS	4
Type of examination/prerequisite for awarding credit points	SchP (90 min.) or PStA or portfolio; will be communicated at the beginning of the course.
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<p>Professional competence – knowledge</p> <ul style="list-style-type: none"> <li>Students build and expand their vocabulary in business terminology.</li> <li>They gain an introductory insight into the basic cultural and social structures of the English-speaking world and into the communicative characteristics of the most important English-speaking countries.</li> </ul> <p>Professional competence – skills</p> <ul style="list-style-type: none"> <li>Students develop sound written and oral communication skills in English.</li> </ul> <p>Personal competence – social skills</p>



	<ul style="list-style-type: none"> <li>Students learn how to involve both non-native speakers and native speakers in effective communication.</li> </ul> <p>Personal competence – Independence</p> <ul style="list-style-type: none"> <li>Students are able to identify their own mistakes in English.</li> <li>Students are able to find information independently and apply what they have learned to other contexts.</li> <li>In addition to the subject-specific content, the skills acquired by students in this module also include the ability to independently formulate and structure complex scientific or application-oriented problems and to solve them in a well-reasoned manner appropriate to a university setting.</li> </ul>
Contents of the module	<p>Business communication in English in the following areas:</p> <ul style="list-style-type: none"> <li>Written communication</li> <li>Negotiations</li> <li>Presentation techniques</li> <li>Linguistic conventions and business terminology</li> <li>Technical literature</li> <li>Business correspondence</li> </ul>
Teaching and learning methods of the module	Seminar-based teaching
Special features (e.g., online component, field trips, guest lectures, etc.)	Practical questions and case studies
Recommended reading list (Teaching and learning materials, literature)	<p>Will be announced during the course.</p> <p>Materials will be provided in the course and on the Learning Campus.</p>

## BW7 Cost and Performance Accounting / Cost and Performance Accounting

Module No./ Code	BW7
Module Title	Cost and Performance Accounting
Semester/ Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module*</b>	
Frequency of module offering	Once a year
Admission requirements	None
Usability of the module for other modules and degree programs	--
Module coordinator	Prof. Dr. Eckhard Lachmann
Name of university lecturers	Prof. Dr. Eckhard Lachmann, Prof. Dr. Felix Rößle
Language of instruction	German
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact hours)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam lasting 90–120 minutes
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<p>Professional competence – knowledge:</p> <ul style="list-style-type: none"> <li>• After completing the module, students will be familiar with the differences between business accounting systems, the objectives, tasks, and structure of internal accounting, the components and methods of traditional cost/revenue accounting, and newer cost/revenue accounting methods.</li> <li>• They will understand the interaction of the components of cost/revenue accounting and the strengths and weaknesses of different cost accounting systems.</li> </ul> <p>Professional competence – skills:</p> <ul style="list-style-type: none"> <li>• Students will be able to clearly distinguish between key terms. They will have the ability to</li> </ul>

	<p>apply the methods of traditional cost/revenue accounting systems in a problem-solving manner.</p> <ul style="list-style-type: none"> <li>• They can analyze and interpret the results of cost/revenue accounting and use them to prepare decisions.</li> </ul> <p>Personal competence – social competence:</p> <ul style="list-style-type: none"> <li>• Students can discuss cost/revenue accounting issues with experts in a professional environment and discuss their contribution to corporate decision-making.</li> </ul> <p>Personal competence – independence:</p> <ul style="list-style-type: none"> <li>• Students become aware of their own misinterpretations of results and correct them.</li> <li>• Students can control their learning process by reviewing their exercises and specific questions. They are able to obtain targeted feedback and integrate it into their learning process.</li> <li>• In addition to the technical content, students in this module also acquire the ability to independently formulate and structure complex scientific or application-oriented problems and solve them in a structured manner appropriate to a university setting.</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Fundamentals of cost and performance accounting</li> <li>• Cost type accounting</li> <li>• Cost center accounting</li> <li>• Cost unit accounting – calculation</li> <li>• Cost unit time accounting – income statement</li> <li>• Contribution margin calculations</li> <li>• Standard cost accounting</li> <li>• Fundamentals of process cost accounting</li> <li>• Fundamentals of cost management</li> </ul>
Teaching and learning methods of the module	<ul style="list-style-type: none"> <li>• Teaching the material in seminar-style teaching units and classroom teaching</li> <li>• Exercises for preparation and follow-up</li> <li>• Review questions</li> </ul>

	<ul style="list-style-type: none"> <li>• In-depth study of the material using practical case studies</li> </ul>
Special features (e.g., online component, field trips, guest lectures, etc.)	<ul style="list-style-type: none"> <li>• Support for teaching units through e-learning elements of the Learning Campus</li> <li>• Guest lectures by practitioners and visits to companies/excursions</li> </ul>
Recommended reading list (Teaching and learning materials, literature)	<p>Basic literature:</p> <ul style="list-style-type: none"> <li>• Coenenberg, A.G. et al.: Cost Accounting and Cost Analysis, 10th edition, Stuttgart 2024</li> <li>• Däumler K.-D., Grabe J.: Cost Accounting (Vol. 1,2,3), Herne/Berlin 2013/2014</li> <li>• Fischbach, S.: Fundamentals of Cost Accounting, 8th edition, Munich 2022.</li> <li>• Hommel M.: Cost Accounting: Learning by Stories, 4th edition, Frankfurt/M. 2015</li> <li>• Kudert S., Sorg P.: Cost Accounting Made Easy, Berlin 2019</li> </ul> <p>Optional further reading:</p> <ul style="list-style-type: none"> <li>• Friedl G., Hofmann C., Pedell B.: Cost Accounting. A Decision-Oriented Introduction, 4th edition, Munich 2022</li> <li>• References in particular to suitable exercises in the course</li> </ul>

## BW8 Value Chain and Supply Chain Management / Value Chain and Supply Chain Management

Module No./ Code	BW8
Module title	Value Chain and Supply Chain Management
Semester/Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
Courses in <b>the module</b> , if applicable*	--
Frequency of module offerings	Once or twice a year
Admission requirements	None
Usability of the module for other modules and degree programs	--
Module coordinator	Prof. Dr. Kriechbaum
Name of university lecturer	Prof. Dr. Kriechbaum, LB Kamuf
Language of instruction	German or English
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam lasting 90–120 minutes
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Upon completion of the module, students will have acquired the following skills:	<p>Professional competence – knowledge:</p> <ul style="list-style-type: none"> <li>• Upon completion of this module, students will be able to deal with the fundamentals of value creation in administrative, service-oriented, and productive value creation. Taking into account previous learning content, they will be able to discuss current challenges and take a critical stance on them.</li> <li>• Upon completion of this module, students will be able to explain the fundamentals of value creation and supply chains in value creation processes. They will also be able to establish and explain the relationship between different approaches and their effects .</li> </ul>

	<p>Professional competence - skills:</p> <ul style="list-style-type: none"> <li>• Students are able to apply the fundamentals of value creation and supply chain management to procurement, logistics, and inventory management.</li> <li>• In particular, they are able to evaluate and interpret the effects of different approaches on quality, time, and costs.</li> <li>• Students can recognize, explain, and improve differences and special features of logistical sub-areas, as well as recognize and reflect on various problems in the areas of logistics, production, administration, and service.</li> </ul> <p>Personal competence - social competence:</p> <ul style="list-style-type: none"> <li>• Students can discuss problems relating to value chain and supply chain management with experts in a professional environment. They can discuss the contribution of the logistics chain to operational value creation.</li> <li>• Students can discuss given tasks in groups and develop a joint solution.</li> </ul> <p>Personal competence – independence:</p> <ul style="list-style-type: none"> <li>• Students become aware of their own misconceptions and correct them.</li> <li>• They can control their own learning process by reviewing their exercises and specific questions.</li> </ul>
Contents of the module	<ol style="list-style-type: none"> <li>1. Value creation management</li> <li>2. Supply chain management</li> <li>3. Supply chain management, in particular: Procurement logistics, warehouse logistics, production logistics, distribution logistics, transport logistics</li> </ol>
Teaching and learning methods of the module	<ul style="list-style-type: none"> <li>• Teaching of the material in seminar-style teaching units</li> <li>• Exercises for preparation and follow-up</li> </ul>
Special features (e.g., online component, field trips, guest lectures, etc.)	Involvement of guest speakers and excursions
Recommended reading list (Teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Beckmann, K.: "Logistics," Rinteln 2010</li> <li>• Koether, R. (ed.): Taschenbuch der Logistik, Hanser, Leipzig 2008</li> </ul>

	<ul style="list-style-type: none"> <li>• Womack, J., Jones, D., Roos, D. The Machine That Changed the World: The Story of Lean Production, Harper 1991</li> <li>• Gudehus, T.: Logistics 2, Networks, Systems, and Supply Chains, 3rd ed. Berlin/Heidelberg 2007, Chapters 16-21</li> </ul>
--	---

## BW9 Principles of Applied Economic Policy

Module No./ Code	BW 9
Module title	Principles of Applied Economic Policy / Principles of Economic Policy
Semester/ Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
Courses in <b>the module</b> , if applicable*	Principles of Applied Economic Policy / Principles of Economic Policy
Frequency of module offering	Once a year
Admission requirements	In terms of subject matter, module B8 builds on the basic knowledge acquired in module B6 "Fundamentals of Economics."  The alternative course "Principles of Economic Policy" (identical in content) requires advanced knowledge of English, which is the language of instruction and examination.
Usability of the module for other modules and degree programs	The courses in this module are clearly application-oriented and focus on questions and problems of current economic life. The scientific depth is interlinked with the other modules of the degree program.
Module coordinator	Prof. Dr. Stephan O. Hornig
Name of the university lecturer	Prof. Dr. Stephan O. Hornig
Language of instruction	German or English
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance 90 hours of preparatory and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	A 90-minute written exam.
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<i>a) Professional competence: Knowledge</i> <ul style="list-style-type: none"> <li>Students gain an overview of the basic principles and mechanisms of important current fields of economic policy.</li> </ul>



	<ul style="list-style-type: none"> <li>Students understand the differences between microeconomic and macroeconomic economic policy.</li> </ul> <p><i>b) Professional competence: Skills</i></p> <ul style="list-style-type: none"> <li>Students are able to apply the concepts they have learned to real-world issues and contribute to informed economic policy discourse.</li> </ul> <p><i>c) Personal competence: Social competence</i></p> <ul style="list-style-type: none"> <li>Students' discussion skills should be strengthened.</li> <li>Acquisition of abstract theoretical problem-solving skills with practical application</li> <li>Students should practice forming their own pluralistic opinions on current issues in complex economic policy.</li> </ul> <p><i>d) Personal competence: Independence</i></p> <ul style="list-style-type: none"> <li>Students learn to assess the influence of overarching political decisions on operational and microeconomic issues and to understand and weigh up the consequences of possible options or counter-concepts.</li> <li>In addition to the subject-specific content, the skills acquired by students in this module also include the ability to independently formulate and structure complex scientific or application-oriented problems and to solve them in a well-founded and university-appropriate manner.</li> </ul>
Contents of the module	<p>Topics covered include:</p> <ul style="list-style-type: none"> <li>Fundamentals of economic policy</li> <li>Stabilization policy</li> <li>Labor market policy</li> <li>Environmental policy</li> <li>Tax policy</li> <li>Distribution of wealth and income</li> <li>Government debt</li> <li>Demographic change, migration, and economic policy</li> <li>Competition policy</li> </ul>
Teaching and learning methods used in the module	Seminar-based teaching and lectures with exercises and case studies
Special features (e.g., online component, field trips, guest lectures, etc.)	No specific special features

<p>Recommended reading list (Teaching and learning materials, literature)</p>	<ul style="list-style-type: none"> <li>• Bofinger, P. (2019): Grundzüge der Volkswirtschaftslehre. Eine Einführung in die Wissenschaft von Märkten. 5th ed. Munich: Pearson.</li> <li>• Bofinger, P., Mayer, E. (2019): Grundzüge der Volkswirtschaftslehre - Das Übungsbuch. 4th ed. Munich: Pearson.</li> <li>• Herrmann, M., John, S.L. (2023): Workbook on Economics. 2nd edition. Stuttgart: Schäffer-Poeschel Verlag.</li> <li>• Klump, R. (2020): Economic Policy. Instruments, Goals, and Institutions. 4th ed. Munich: Pearson.</li> <li>• Krugman, P., Wells, R. (2024): Economics. 7th ed. New York: Worth Publishers</li> <li>• Krugman, P., Wells, R. (2023): Economics. 3rd ed. Stuttgart: Schäffer-Poeschel Verlag.</li> <li>• Krugman, P. Wells, R., Graddy, K. (2007): Economics: European Edition. New York: Worth Publishers.</li> </ul>
---	---

## BW10 Business Law I

Module No./ Code	BW10
Module title	Business Law I
Semester/Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module*</b>	--
Frequency of module offering	Once a year
Admission requirements	No specific requirements
Usability of the module for other modules and degree programs	The module is also aimed at students of related degree programs, such as health care management or business informatics, insofar as basic legal principles are to be taught as part of a foundation course.
Module coordinator	Prof. Dr. Andreas Kupsch
Name of the university lecturer	Prof. Dr. Andreas Kupsch
Language of instruction	German
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam lasting 90–120 minutes.
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<b>Professional competence - Knowledge:</b> <ul style="list-style-type: none"> <li>• Participants will gain an overview of the key areas of private commercial law.</li> <li>• Participants have a basic knowledge of contract law and understand the difference between contractual and statutory obligations</li> <li>• Participants will have acquired a basic understanding of the structure of the German Civil Code (BGB)</li> </ul>

	<p><b>Professional competence – skills</b></p> <ul style="list-style-type: none"> <li>• Participants can read and understand the basic provisions of the German Civil Code (BGB).</li> <li>• Participants can solve simple cases in the field of contract law</li> <li>• Participants are able to examine typical situations in economic life with regard to their legal relevance.</li> </ul> <p><b>Personal competence – social competence</b></p> <ul style="list-style-type: none"> <li>• Participants can discuss simple legal problems and the underlying value judgments of the legislature with each other and with legal experts</li> </ul> <p><b>Personal competence – Independence</b></p> <ul style="list-style-type: none"> <li>• Participants control their learning process and optimize their learning outcomes by reviewing exercises</li> <li>• Participants acquire the ability to independently prepare legal problems in a manner appropriate to university level and develop their own proposed solutions by consulting specialist literature and conducting their own research</li> </ul>
Contents of the module	<ol style="list-style-type: none"> <li>1. Introduction to civil law</li> <li>2. Fundamentals of contract law</li> <li>3. Selected special types of contracts (purchase contract, contract for work, service contract, loan agreement)</li> <li>4. General terms and conditions</li> <li>5. Fundamentals of tort law</li> </ol>
Teaching and learning methods of the module	Seminar-based teaching with exercises
Special features (e.g., online component, field trips, guest lectures, etc.)	<ul style="list-style-type: none"> <li>• Possible guest lectures by practitioners</li> </ul>
Recommended reading list (Teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Müssig, Private Commercial Law, 24th edition, 2024, C.F. Müller</li> <li>• Güllemann, Tonner et al., Commercial Private Law, 7th edition, 2023, Franz Vahlen Publishing</li> <li>• Führich, Werdan, Private Commercial Law in Cases and Questions, 9th edition, 2023, Franz Vahlen Publishing</li> </ul>



## BW11 Investment and Financing

Module No./ Code	BW11
Module title	Investment and Financing
Semester/Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module*</b>	Investment and Financing
Frequency of module offering	Once a year
Admission requirements	No specific requirements
Usability of the module for other modules and degree programs	--
Module coordinator	Professor Valentin Schiefele
Name of university lecturer	Professor Valentin Schiefele, LB Kathrin Müller
Language of instruction	German
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam lasting between 90 and 120 minutes
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<p>Technical qualification objectives:</p> <ul style="list-style-type: none"> <li>• Building on basic knowledge, students learn methods for assessing financing behavior, financial planning, and the planned management of financial risks.</li> <li>• Students should understand the importance of business investments.</li> <li>• Understanding of important financial relationships, such as risk, return, value, and their mathematical derivation using recognized models, e.g., CAPM, <math>\beta</math> factor</li> </ul> <p>Interdisciplinary qualification objectives:</p> <ul style="list-style-type: none"> <li>• Students will be able to identify, systematize, and solve topic-related problems using appropriate tools.</li> </ul>

	<ul style="list-style-type: none"> <li>• In addition to the subject-specific content, the skills acquired by students in this module also include the ability to independently formulate and structure complex scientific or application-oriented problems and to solve them in a well-founded and university-appropriate manner.</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Financial management</li> <li>• Financial planning (classification of financial planning, objectives, financial status, financial plan, capital commitment plan)</li> <li>• Financial analysis and financing measures</li> <li>• Investment (basics)</li> </ul>
Teaching and learning methods of the module	Seminar-based teaching, exercises
Special features (e.g., online component, field trips, guest lectures, etc.)	No specific special features
Recommended reading list (Teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Coenenberg: Annual Financial Statements and Annual Financial Statement Analysis, 27th edition, Landsberg/Lech 2024</li> <li>• Perridon/Steiner/Rathgeber: Corporate Finance, 18th edition, Munich 2022</li> </ul>

## BW12 Marketing Fundamentals

Module No./ Code	BW12
Module title	xml-ph-0000@deepl.internal
Semester/Trimester	Summer semester/winter semester
Duration of module	1 semester
Type of course (Compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module*</b>	None
Frequency of module offering	Once a year
Admission requirements	None
Usability of the module for other modules and degree programs	Prerequisite for elective modules with a focus on marketing
Module coordinator	Prof. Dr. Janett Höllmüller
Name of the university lecturer	Prof. Dr. Janett Höllmüller
Language of instruction	German
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam lasting 60-120 minutes.
Learning outcomes of the course	<p>Upon completion of the module, students will be able to demonstrate the following knowledge and apply the following skills and abilities in their further studies and professional practice:</p> <p>Professional competence</p> <ul style="list-style-type: none"> <li>Students will learn <b>the concept, significance, and tasks</b> of marketing and understand the <b>relevance of marketing for the competitiveness of companies</b>.</li> <li>They learn methods for <b>the structured analysis of companies and their environment</b>.</li> <li>Students will be able to <b>systematically formulate marketing objectives</b> and understand basic <b>marketing strategies</b>.</li> <li>They are familiar with the <b>concepts of brand, brand identity, and brand image</b> and can explain <b>the key principles of brand management</b>.</li> </ul>



	<ul style="list-style-type: none"> <li>Students are familiar with the essential <b>marketing instruments</b> and understand the <b>key decisions</b> that need to be made in the context of marketing instruments and their relevance to brand strategy.</li> <li>Students know how a <b>marketing concept</b> can be developed in line with brand strategy.</li> <li>They are familiar with <b>the fundamentals of market research</b>.</li> </ul> <p>Technical skills</p> <ul style="list-style-type: none"> <li>Students are <b>introduced to systematic problem analysis and conceptual work</b>. They acquire initial practice-oriented <b>problem-solving skills</b>.</li> <li>Students acquire the professional competence to <b>critically evaluate</b> the use of <b>marketing instruments in terms of brand strategy</b>.</li> </ul> <p>Social skills</p> <ul style="list-style-type: none"> <li>Students are able to <b>discuss and debate</b> marketing issues in a practical and expert manner.</li> <li>Students develop the ability to <b>freely explain their own ideas and solutions to larger groups and discuss them constructively</b>, as well as to ask specific questions and receive feedback.</li> </ul> <p>Independence</p> <ul style="list-style-type: none"> <li>By <b>transferring the lecture content to an individual business idea</b> and independently developing a marketing concept for this business idea, students <b>independently</b> control their own <b>learning process</b>.</li> </ul>
Course content	<ul style="list-style-type: none"> <li>Basic concepts and marketing objectives</li> <li>Environmental and corporate analysis and marketing strategy development</li> <li>Brand and fundamentals of brand management</li> <li>Marketing instruments: <ul style="list-style-type: none"> <li>Product management</li> <li>Price management</li> <li>Sales</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>– Communication management</li> <li>• Fundamentals of market research</li> </ul>
Teaching and learning methods	<ul style="list-style-type: none"> <li>• Seminar-based teaching of course content in thematic units</li> <li>• Exercises in small groups</li> <li>• Interactive discussion of transfer tasks to develop critical thinking and build a practical understanding of marketing</li> <li>• Workshop elements to introduce conceptual work</li> <li>• Specialist lectures by speakers from the field</li> </ul>
Special features (e.g., online component, field trips, guest speakers, etc.)	<ul style="list-style-type: none"> <li>• Individual transfer of marketing content to a business idea to be developed at the beginning</li> <li>• Interactive discussion of transfer tasks to develop critical thinking and practical problem-solving skills.</li> <li>• Workshop elements for introducing conceptual work</li> <li>• Involvement of expert speakers to discuss the course content using practical examples</li> </ul>
Recommended reading list (teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Meffert, H.; Burmann, C.; Kirchgeorg, M.; Eisenbeiß, M. (2024) Marketing: Fundamentals of Market-Oriented Business Management – Concepts – Instruments – Practical Examples, Springer Gabler</li> <li>• Kreutzer, R., T., (2017), Practice-Oriented Marketing: Fundamentals – Tools – Case Studies (German), Springer Gabler</li> </ul>

## BW13 Fundamentals of Business Informatics

Module No./ Code	BW13
Module Title	Fundamentals of Business Informatics
Semester/Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
Courses in the module, if applicable	--
Frequency of module offering	Once a year
Admission requirements	None
Usability of the module for other modules and degree programs	The knowledge, skills, and abilities acquired support the IT-related content of all modules in the bachelor's and master's degree programs.
Module coordinator	Prof. Dr. Heinrich Seidlmeier
Name of university lecturers	Prof. Dr. Heinrich Seidlmeier, Alexander Kühn (B.Sc.), Michaela Polz (B.A.) and lecturers
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its composition (e.g., self-study + contact hours)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work individually and in a team
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam 60-120 min.
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<p><i>Professional competence – knowledge:</i> Students understand business informatics as an interdisciplinary, application-oriented science that deals with the structure, functioning, and design of computer-supported, database-based application systems.</p> <p><i>Professional competence – skills:</i> Students are able to solve business problems using the methods and tools of business informatics.</p> <p><i>Personal skills – social skills:</i> Students are able to analyze business management problems with computer scientists and outline possible solutions.</p>

	<p><i>Personal skills – Independence</i> Students can identify manageable IT problems and assess their own contribution to the solution.</p>
Module content	<ul style="list-style-type: none"> <li>• General introduction to business informatics, particularly from a process perspective</li> <li>• In-depth study of typical areas of business informatics (such as modeling, information and application systems, standard software, digitization)</li> <li>• General introduction to database systems, in particular modeling of data structures and familiarization with data queries at the database level</li> <li>• General introduction to ERP systems, structure and organization of databases in ERP systems, integration options with other systems, software selection, and management of ERP projects</li> </ul>
Teaching and learning methods of the module	<ul style="list-style-type: none"> <li>• Seminar-based teaching</li> <li>• Lectures with laptop and projector</li> <li>• Advanced exercises (discussion and solution)</li> </ul>
Special features (e.g., online component, field trips, guest lectures, etc.)	<ul style="list-style-type: none"> <li>• Video learning units (e-learning)</li> <li>• Invitation of guest speakers</li> </ul>
Recommended reading list (Teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Hansen, R., Mendling, J., Neumann, G., <i>Business Informatics</i>, 12th edition, 2019, Berlin, etc. (de Gruyter).</li> <li>• Seidlmeier, H., <i>Process Modeling with ARIS</i>, 5th edition, 2019, Wiesbaden (Springer Vieweg).</li> <li>• Fuchs, E. (2021): <i>SQL: Fundamentals and Database Design</i>, Bodenheim: HERDT-Verlag, URL: <a href="https://shop.herdt.com/de/product/SQL_2021">https://shop.herdt.com/de/product/SQL_2021</a>.</li> <li>• Saake, G., Sattler, K. U., &amp; Heuer, A. (2018): <i>Databases: Concepts and Languages</i>, MITP-Verlags GmbH &amp; Co. KG.</li> <li>• <i>Migration to SAP S/4HANA</i> (2017). SAP press. Bonn: Rheinwerk.</li> <li>• Saueressig, T., Gilg, J., Grigoleit, U., Shah, A., Podbicanin, A., &amp; Homann, M. (2022): <i>SAP S/4HANA Cloud: An Introduction</i>, Rheinwerk Publishing. Bonn: Rheinwerk Verlag.</li> <li>• Drumm, C., Scheuermann, B., &amp; Weidner, S. (2022): <i>Introduction to SAP S/4HANA: Using the example of Global Bike. Ideal for study, entry-level and further training</i>, SAP press. Bonn: Rheinwerk; SAP PRESS.</li> </ul>



## BW14 Business Informatics Applications

Module No./ Code	BW14
Module Title	Applications of Business Informatics
Semester/Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
Courses in the module, if applicable	--
Frequency of module offering	Once a year
Admission requirements	None. However, it is recommended that this module be taken at the same time as BW13.
Usability of the module for other modules and degree programs	The knowledge, skills, and abilities acquired support the IT-related content of all modules in the bachelor's and master's degree programs.
Module coordinator	Prof. Dr. Heinrich Seidlmeier
Name of university lecturers	Alexander Kühn (B.Sc.), Michaela Polz (B.A.) and lecturers
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its composition (e.g., self-study + contact hours)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work individually and in a team
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam 90-120 min. or exam thesis
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<p><i>Professional competence – knowledge:</i> Students understand how ERP and database systems work and how they interact in a business context.</p> <p><i>Professional competence – skills:</i> Students can carry out transactions in the SAP ERP system. They can create data structures at the database level and perform operations such as data entry, modification, and retrieval. They can question and interpret data quality using technical information.</p> <p><i>Personal competence – social competence:</i> Students solve realistic IT problems from a business context in a team. In doing so, they</p>

	<p>learn techniques of project management, team organization, and conflict resolution.</p> <p><i>Personal skills – independence:</i> Students work through prepared content at home and independently develop solutions to specific problems. They learn time management skills in order to meet various deadlines.</p>
Module content	<p><b>DB:</b> Practical introduction to database design using MS SQL Server Management Studio, in particular creating table structures, editing and querying data records, and linking tables.</p> <p><b>ERP:</b> Exercise in the SAP demo system in the areas of procurement, production, sales, financial accounting, and controlling.</p>
Teaching and learning methods of the module	<ul style="list-style-type: none"> <li>• Seminar-based teaching and exercises</li> <li>• Self-study units</li> </ul>
Special features (e.g., online component, field trips, guest lectures, etc.)	<ul style="list-style-type: none"> <li>• Video learning units (e-learning)</li> <li>• Case studies (e-learning)</li> </ul>
Recommended reading list (Teaching and learning materials, literature)	<p><b>DB:</b> Mielebacher, J. (2024): <i>Databases for Non-Computer Scientists: A Practical Introduction</i>, Wiesbaden, Springer Vieweg, URL: <a href="https://doi.org/10.1007/978-3-658-42663-7">https://doi.org/10.1007/978-3-658-42663-7</a> Unterstein, M., Matthiessen, G. (2012): <i>Relational Databases and SQL in Theory and Practice</i>, 5th edition, Berlin Heidelberg: Springer Vieweg Prof. Dr. Jens Dittrich, Big Data Analytics (Director). (2013, April 24), <i>Video series from number 13.04 to 13.16</i>, URL: <a href="https://www.youtube.com/watch?v=l0z3OqCII_E">https://www.youtube.com/watch?v=l0z3OqCII_E</a>.</p> <p><b>ERP:</b> Baltes, O., Daniel, M., Rosenhauer, J., &amp; Spieß, P. (2022): <i>Materials Management with SAP S/4HANA: The Practical Handbook</i>, SAP press. Bonn: Rheinwerk Publishing. Drumm, C., Scheuermann, B., &amp; Weidner, S. (2022): <i>Introduction to SAP S/4HANA: Using the example of Global Bike. Ideal for study, entry-level and further training</i>, SAP press. Bonn: Rheinwerk; SAP PRESS. Salmon, J., Giera, C., Kuhn, P., Kunze, T., &amp; Reinelt, D. (2016): <i>SAP S/4HANA® Finance</i>, Rheinwerk Publishing. Bonn: Rheinwerk Verlag. Schmalzing, K., &amp; Löw, I. (2023): <i>Controlling in SAP S/4HANA: The Practical Handbook</i>, (1st edition 2020, 1st reprint). Rheinwerk Publishing. Bonn: Rheinwerk Verlag.</p>

## BW15 Business Law II

Module No./ Code	BW14
Module title	Business Law II
Semester/Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module*</b>	--
Frequency of the module	Once a year
Admission requirements	In terms of subject matter, the course builds on the basic knowledge acquired in submodule B10 Business Law I (or, for students who have changed degree programs, in equivalent courses from other degree programs).
Usability of the module for other modules and degree programs	The courses in the module are clearly application-oriented and focus on issues and problems in current economic life. The academic depth is interlinked with the other modules in the degree program.
Module coordinator	Prof. Dr. Andreas Kupsch
Name of the university lecturer	Prof. Dr. Andreas Kupsch
Language of instruction	German
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work at home
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam lasting 90–120 minutes.
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<b>Professional competence – knowledge:</b> <ul style="list-style-type: none"> <li>• Participants are familiar with the basic concepts of property law.</li> <li>• Participants are familiar with the most important types of companies</li> <li>• Participants have a basic knowledge of commercial agency law</li> </ul>



	<p><b>Professional competence – skills:</b></p> <ul style="list-style-type: none"> <li>• Participants can describe and compare common forms of credit collateral</li> <li>• Participants can outline fundamental issues in corporate law</li> <li>• Participants can deal with basic commercial law terms</li> <li>• Participants can solve simple cases in the field of commercial and corporate law</li> <li>• Participants have improved their ability to deal with legal texts</li> <li>• Participants understand the interaction between legal frameworks and business structures</li> </ul> <p><b>Personal competence – social competence:</b></p> <ul style="list-style-type: none"> <li>• Participants are able to discuss typical legal problems in business life with each other and with legal experts</li> <li>• Participants acquire the ability to critically discuss legal assessments, seeking and integrating feedback from legal experts</li> </ul> <p><b>Personal competence – independence:</b></p> <ul style="list-style-type: none"> <li>• In addition to acquiring specialist knowledge, participants also develop their ability to structure legal problems and formulate them in an understandable way, as well as to arrive at a reasonable solution by consulting specialist literature and conducting their own research</li> </ul> <p>Participants use case studies to become aware of their own misconceptions, correct them, and learn how to use secondary literature</p>
Contents of the module	<ol style="list-style-type: none"> <li>1. Basic concepts of property law</li> <li>2. Overview of essential loan collateral</li> <li>3. Fundamentals of corporate law</li> <li>4. Basic concepts of commercial law</li> <li>5. Fundamentals of commercial agency law</li> </ol>
Special features (e.g., online component, practice visits, guest lectures, etc.)	<ul style="list-style-type: none"> <li>• Possible guest lectures by practitioners</li> </ul>

Recommended reading list (Teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Gildeggen, Lorinser, Willburger et al., Private Commercial Law, 4th edition, de Gruyter</li> <li>• Müssig, Private Commercial Law, 22nd edition, C.F. Müller</li> <li>• Führich, Werdan, Private Commercial Law in Cases and Questions, 8th edition, Vahlen</li> </ul>

## BW16 Fundamentals of Organizational Theory

Module No./ Code	BW16
Module title	Fundamentals of Organizational Theory
Semester/Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module*</b>	--
Frequency of module offerings	Once a year
Admission requirements	Knowledge of general business administration
Usability of the module for other modules and degree programs	--
Module coordinator	Prof. Dr. Heinrich Seidlmeier
Name of university lecturers	Prof. Dr. Heinrich Seidlmeier, with lecturers
Language of instruction	German If there is sufficient demand, some courses are also offered in English
Number of ECTS credits awarded	5
Total workload and its composition (e.g., self-study + contact time)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work individually and in a team
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam 90-120 min., exam term paper
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<ul style="list-style-type: none"> <li>Professional competence – knowledge: Students understand structural and procedural organization as a key management tool for all functional areas and operational processes.</li> <li>Professional competence – skills: Students are familiar with basic organizational structures and processes. They can apply this knowledge to practical problems. They have application-oriented knowledge and skills for the structural and procedural (re)organization of companies using modern methods and IT tools.</li> <li>Personal competence – social competence Students are aware of social problems in groups and can solve them largely independently . They have practical experience in solving</li> </ul>

	<p>organizational problems. They are able to identify and present problems together.</p> <ul style="list-style-type: none"> <li>• Personal competence – Independence Students are proficient in task- and time-driven, independent work in (small) projects.</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Fundamentals of business organization</li> <li>• Structuring the organization</li> <li>• Organizational structures</li> <li>• Management and organization of business processes</li> <li>• Optimization of business processes</li> <li>• Tool-supported organizational simulation game with group work</li> </ul>
Teaching and learning methods of the module	<ul style="list-style-type: none"> <li>• Seminar-based teaching</li> <li>• Lecture with laptop/projector</li> <li>• Further exercises (also available as videos with solutions)</li> <li>• Slide collection and lecture notes</li> </ul>
Special features (e.g., online component, field trips, guest lectures, etc.)	<ul style="list-style-type: none"> <li>• Video learning units (e-learning) in the web-based Learning Campus</li> <li>• Use of a computer-based simulation game</li> </ul>
Recommended reading list (teaching and learning materials, literature)	<ul style="list-style-type: none"> <li>• Becker, J. et al. (eds.), Process Management, 7th edition, 2012 (Springer Gabler)</li> <li>• Schulte-Zurhausen, M., Organization, 6th edition, 2014 (Vahlen)</li> <li>• Seidlmeier, H. Process Modeling with ARIS, 5th edition, 2019 (Springer Vieweg)</li> <li>• Vahs, D., Organization – A Teaching and Management Book, 11th edition, 2023 (Schäffer-Poeschel)</li> </ul>

## BW17 International Management

Module No./ Code	BW17
Module title	International Management
Semester/Trimester	Semester
Duration of module	One semester
Type of course (Compulsory, elective, etc.)	Compulsory
Courses in <b>the module</b> , if applicable*	--
Frequency of module offerings	Once a year
Admission requirements	----
Usability of the module for other modules and degree programs	The module is also aimed at students of related degree programs.
Module coordinator	Prof. Dr. C. Fleischmann
Name of university lecturers	Prof. Dr. E. Lachmann, Prof. Dr. C. Fleischmann
Language of instruction	English
Number of ECTS credits assigned	5
Total workload and its composition (e.g., self-study + contact hours)	150 hours total workload, of which 60 hours of attendance and 90 hours of preparation and follow-up work individually and in a team
SWS	4
Type of examination/prerequisite for awarding credit points	Written exam or exam study paper as announced in the study plan
Weighting of the grade in the overall grade	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	<p><b>Professional competence – knowledge</b></p> <ul style="list-style-type: none"> <li>• Students can explain global economic relationships</li> <li>• Students gain an overview of the market environment of internationally active companies</li> <li>• They recognize the importance of economic ethics issues, especially in international business activities.</li> <li>• They learn about cultural models and are able to understand intercultural characteristics</li> </ul> <p><b>Professional competence – skills</b></p>

	<ul style="list-style-type: none"> <li>• Students can develop strategies for internationalization.</li> <li>• They are able to align their actions with intercultural characteristics.</li> <li>• Participants strengthen their language skills for intercultural communication.</li> </ul> <p><b>Personal competence – social competence:</b></p> <ul style="list-style-type: none"> <li>• Students develop intercultural communication skills.</li> <li>• They can discuss business issues in English and present the results.</li> <li>• Students are able to work on complex projects in a team.</li> <li>• Students can communicate their results effectively, strategically, and in a manner tailored to the target audience (both verbally and in writing).</li> <li>• Students can understand the importance of business ethics issues.</li> </ul> <p><b>Personal skills – independence:</b></p> <ul style="list-style-type: none"> <li>• Students are able to independently develop a well-founded position on issues of international management and business ethics and communicate this adequately.</li> <li>• Students are aware of their own misconceptions and correct them.</li> <li>• Students are able to seek specific feedback and integrate it into their learning process.</li> </ul>
Contents of the module	<ol style="list-style-type: none"> <li>1. Fundamentals of international management <ul style="list-style-type: none"> <li>- Internationalization and globalization</li> <li>- International trade and foreign market entry</li> <li>- International marketing</li> <li>- International Financial Management</li> <li>- International strategic management</li> <li>- International leadership and HRM</li> </ul> </li> <li>2. Fundamentals of international business ethics</li> <li>3. Fundamentals of Intercultural Management <ul style="list-style-type: none"> <li>- International corporate culture</li> <li>- Cross-Cultural Research</li> </ul> </li> </ol>

	- Intercultural Communication
Teaching and learning methods of the module	Seminar-based teaching, discussions
Special features (e.g., online component, field trips, guest lectures, etc.)	Guest lectures, practice-relevant questions, and case studies
Recommended reading list (Teaching and learning materials, literature)	<p>Basic literature:</p> <ul style="list-style-type: none"> <li>Hill, C. (2024): International Business. Competing in the Global Marketplace, 14th edition, McGraw Hill.</li> </ul> <p>Further reading:</p> <ul style="list-style-type: none"> <li>Articles and case studies (available in the LC)</li> <li>The course is supplemented by current texts and lecture notes.</li> </ul>

## BW18 Methods of Economic Research

Module No./ Code	BW18
Module title	Methods of Economic Research
Semester/ Trimester	Semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory
If applicable, courses in the <b>module</b> *	
Frequency of module offering	Once a year (every semester if necessary)
Admission requirements	Basic knowledge of Excel and PowerPoint
Usability of the module for other modules and degree programs	The knowledge, skills, and abilities acquired form the basis for all modules in the bachelor's and master's degree programs.
Module coordinator	Prof. Dr. Brigitte Kölzer
Name of the university lecturer	Prof. Dr. Brigitte Kölzer
Language of instruction	German
Number of ECTS credits assigned	10
Total workload and its composition (e.g., self-study + contact time)	300 hours total workload, of which 120 hours of attendance and 180 hours of preparatory and follow-up work at home
SWS	8
Type of examination/prerequisite for awarding credit points	Portfolio assessment with 90-minute written exam and term paper
Weighting of the grade in the overall grade	10 out of 190 ECTS = 5.26%
Learning outcomes of the submodule	<ul style="list-style-type: none"> <li>• <i>Professional competence – Knowledge:</i> Students understand business administration as a science and are familiar with the fundamentals, methods, and challenges of scientific work, in particular the differences between literature-based and empirical research.</li> <li>• <i>Professional competence – skills:</i> Professional competence – skills: Students are able to proceed in a scientifically correct manner. They can develop an empirical research design in a structured and scientifically sound manner. Using concrete examples, they independently derive hypotheses and suitable research methods, develop a research design (questionnaire), and are able to evaluate and interpret the data and compile a research report.</li> </ul>



	<ul style="list-style-type: none"> <li>• <i>Personal competence – social competence:</i> Students are able to analyze business problems using scientific methods and work on them in a well-founded manner. Students develop discussion skills, critical reflection, and collaboration with other students in interactive teams.</li> <li>• <i>Personal competence – independence:</i> Students are able to independently identify scientific challenges and develop their own solutions. This skill should be applicable to future issues in their studies and careers.</li> </ul>
Course content	<ol style="list-style-type: none"> <li>1. Introduction to scientific research <ol style="list-style-type: none"> <li>1.1. Scientific theory and ethics</li> <li>1.2. Scientific work</li> <li>1.3. Data analysis and interpretation</li> <li>1.4. Use of AI</li> </ol> </li> <li>2. Overview of research methods in economics <ol style="list-style-type: none"> <li>2.1. Literature-based research</li> <li>2.2. Secondary research / data sources</li> <li>2.3. Qualitative and quantitative primary research</li> </ol> </li> <li>3. Methods of empirical social research <ol style="list-style-type: none"> <li>3.1. Process of empirical research</li> <li>3.2. Qualitative research</li> <li>3.3. Quantitative research</li> </ol> </li> <li>4. Data analysis, interpretation, and research communication</li> <li>5. Current trends and challenges</li> </ol>
Teaching and learning methods	<ul style="list-style-type: none"> <li>• Seminar-based teaching with interactive discussion</li> <li>• Inverted classroom – studying theoretical content at home and discussing or applying it in class</li> <li>• Application of empirical research to specific projects in teamwork</li> </ul>
Special features (e.g., online component, field trips, guest speakers, etc.)	<ul style="list-style-type: none"> <li>• Application orientation with specific practical examples</li> <li>• Flipped classroom</li> <li>• Guest lectures</li> <li>• Trade fair and company visits</li> </ul>

<p>Recommended reading list (Teaching and learning materials, literature)</p>	<ul style="list-style-type: none"> <li>• Helfrich, H.: Wissenschaftstheorie für Betriebswirtschaftler (Theory of Science for Business Administrators), Gabler Verlag, Wiesbaden 2016.</li> <li>• Böhrer, H. et al.: Market Research, 4th edition, Kohlhammer Verlag 2021.</li> <li>• Eisend, M./ Kuß, A.: Fundamentals of Empirical Research, 3rd edition, Springer Verlag 2023.</li> <li>• Gröppel-Klein, A./Kroeber-Riel, W: Consumer Behavior, 12th edition, Vahlen Verlag 2025.</li> </ul>
---	--