Technische Hochschule Rosenheim

Module handbook

‘Business Administration (BA)’

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Module handbook
Bachelor's in Business Administration

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BW1 Introduction to General Business Administration

Module No./Code	BW1
Module Title	Introduction to General Business Administration
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency of the module	Once a year, winter term
Entry requirements	No specific requirements.
Applicability of the module to other modules and degree programmes	None
Module coordinator	Prof. Dr Kathrin Rößle
Names of 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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (60–120 minutes)
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Subject-specific competence – Knowledge: • Students are familiar with the fundamental concepts and theories of general business administration. • They understand the various functional areas of a business (e.g. marketing, finance, human resources) and how they interrelate. • They are able to correctly define and apply business management terms, key figures and models.

	• They have a basic understanding of the framework conditions within which organisations operate. Professional competence – skills: • Students can analyse business management problems and develop appropriate solutions. • They are able to interpret business information and data. • They can understand and apply basic business planning and decision-making processes. • They are able to critically examine business models and apply them to specific issues. Personal competence – social competence: • Students are able to work as part of a team to develop joint solutions to business management issues. • They can communicate effectively and present business-related content. • They are able to give and receive constructive feedback. Personal Competence – Independence: • Students learn to work independently and to acquire business knowledge on their own initiative. • They are able to organise themselves. • They can independently identify business management problems and develop possible solutions. • In addition to the subject-specific content, the skills students acquire in this module include the ability to formulate and structure complex academic or application-oriented problems independently, and to solve them in a well-reasoned manner appropriate to higher education.
Module content	• Introduction to Business Administration: basic concepts, typology of organisations, interrelationships within business administration, key performance indicators, the operational framework of organisations • Business objectives and structures: objectives, functions and organisation of businesses

	• Fundamentals of business management: management processes, planning, organisation, leadership and control • Functional areas of a business, e.g.: - Marketing - Finance - Human Resources • Current developments and challenges in business administration
Teaching and learning methods for the module	• Delivery of the course content in seminar-based teaching • Interactive components requiring independent work • Exercises for preparation and follow-up • In-depth exploration of the subject matter using practical case studies
Special features (e.g. online component, field visits, guest lectures, etc.)	• Guest lectures from the professional field; online practical sessions
Bibliography	• Thommen/Achleitner et al.: General Business Administration, 9th ed., Wiesbaden 2020, ISBN: 978-3-658-27245-6 • Wöhe: Introduction to General Business Administration, 27th edition, Munich 2020, ISBN: 978-3-8006-6300-2

BW2 Business Mathematics

Module No./Code	BW2
Module title	Business Mathematics
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the module (if applicable)	--
Frequency with which the module is offered	Winter semester
Entry requirements	No specific requirements
Applicability of the module to other degree programmes	Teaching the fundamentals of the subject areas mentioned for economics degree programmes
Module coordinator	Prof. Dr Stephan Hornig
Name of the lecturer	NN
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 90–120 mins
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module:	Subject-specific competence – Knowledge: Working with symbolic, formal and technical elements of mathematics (operations with mathematical objects such as numbers, variables, terms, equations, functions and matrices) Professional competence – Skills: • Identifying and describing mathematical problems and solving them by applying solution strategies and methods.

	• Understanding real-life situations and describing them in mathematical language, and interpreting the results. Personal competence – social competence: Students are able to discuss and explain problems, approaches to solutions, solutions and decision-making processes in a professional manner. Personal competence – independence: • Through lectures and accompanying exercises, students acquire skills that enable them to structure academic and, in particular, application-oriented problems independently in a logical and problem-oriented manner, in order to then determine or derive solutions in a manner appropriate to higher education. • They are able to verify, interpret and, where necessary, correct their results. • The competences acquired by students in this module encompass not only the subject-specific content but also the ability to formulate and structure complex scientific or application-oriented problems independently, and to solve them in a well-reasoned and academically appropriate manner.
Module content	1. Analysis a) Differential calculus with economic applications b) Fundamentals of integral calculus with economic applications 2. Linear Algebra a) Matrix calculus with economic applications b) Formulating and solving systems of linear equations in the context of economic problems c) Input-output analysis 3. Probability and Statistics a) Probability distributions of random variables b) Hypothesis testing using samples 4. Financial mathematics

	The module covers selected topics in financial mathematics, particularly in the areas of interest calculations, repayment calculations, yield calculations and the relevant mathematical foundations
Teaching and learning methods for the module	• In the lectures, the module content is delivered in a seminar-style format or through frontal teaching, combined with the active involvement of students (team/group work, discussion and presentation) and learning support. • The lecture content is accompanied by exercises in which students can test their own knowledge and skills through tasks at various levels of difficulty. • Here, too, students are involved as actively as possible (presenting and discussing proposed solutions).
Special features (e.g. online component, field trips, guest lectures, etc.)	The course can be accessed via vhb
Recommended reading list (Teaching and learning materials, literature)	To be announced during the course

BW3 Business Statistics

Module No./Code	BW3
Module title	Economic Statistics
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the module (if applicable)	--
Frequency with which the module is offered	Winter term
Entry requirements	No entry requirements. Recommended prior knowledge: knowledge of mathematics
Applicability of the module to other degree programmes	Teaching the fundamentals of the subject areas mentioned for economics degree programmes
Module coordinator	Prof. Dr Valentin Schiefele
Name of the lecturer	Prof. Dr Valentin Schiefele
Language of instruction	German
Credit points	5 CP
Workload and its breakdown (e.g. self-study + contact hours)	150 hours in total, of which 60 hours of contact time and 60 hours of home preparation and follow-up work 30 hours of exam preparation
SWS	4 SWS
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Type of examination / Requirements for the award of credit points	Written examination, 90–120 mins
Intended learning outcomes	Subject-specific competence – knowledge: • Students are familiar with the basic concepts of statistics. • They learn to prepare and analyse data. • They will master key measures of central tendency and measures of dispersion, and how to interpret them.

	• They acquire the ability to identify correlations in multidimensional data using measures of association and descriptive regression analysis. • Students are familiar with key basic concepts of probability theory. Professional competence – skills: • You will acquire the ability to work with random variables. • You will acquire the ability to work with discrete and continuous probability distributions. • They understand the law of large numbers and the central limit theorem. • They develop an understanding of the methodology of point and interval estimation. • You will understand why statistical parameters and formulae are as they are, and will be able to critically evaluate statistical claims. • Students are familiar with the basic concepts and distinctions between decision theory and game theory. Personal competence – social competence: • Students learn to present their lines of reasoning and results accurately in writing and practise constructing arguments. Personal competence – independence: • Students consolidate their logical and conceptual thinking and working methods. • They practise an analytical and meticulous approach to their work. • They are equipped to use specialist literature and to explore subject areas independently. • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to university-level study.
Module content	• Basic concepts and tasks in statistics • One- and multi-dimensional frequency distributions • Regression analysis • Random processes and probabilities

	• Discrete and continuous random variables • Parameter estimation
Teaching and learning methods for the module	Lectures, seminar-style teaching
Special features (e.g. online component, field trips, guest lectures, etc.)	No specific details
Recommended reading	• Günter Bamberg, Franz Baur, Michael Krapp: Statistics, Oldenbourg, De Gruyter, 19th edition, 2022

BW4 Bookkeeping and Financial Reporting

Module No./Code	BW4
Module Title	Accounting and Financial Reporting
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	Accounting and Financial Reporting
Frequency with which the module is offered	Once a year
Entry requirements	No specific requirements
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Bernd Hacker
Name of the 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 contact time 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 60–120 mins
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the course	Subject-specific competence – Knowledge: • Participants will become familiar with the legal foundations and technical terminology of bookkeeping and financial reporting. • Students will understand the distinction between this subject and internal accounting, as well as the technical terms used in each field. • They will be familiar with the tools of accounting policy and the fundamentals of international financial reporting.

	Professional competence – skills: • Participants will be able to understand a balance sheet and record key business transactions and closing entries. • Participants can read, understand and analyse annual financial statements. Personal competence – social competence • Students are able to discuss accounting issues with experts in a professional context. • Students can discuss the set tasks in groups and work out a joint solution. Personal Competence – Independence • Participants can identify and organise topic-related issues and resolve them independently using appropriate tools. • Developing the ability to work with legal texts. • In addition to the subject-specific content, the skills acquired by students in this module include the ability to independently formulate and structure complex academic or practice-oriented problems, and to solve them in a well-reasoned manner appropriate to university-level study.
Course content	• Accounting and the principles of financial reporting • Recording of significant business transactions • Annual financial statements • Financial reporting • Fundamentals of IFRS
Teaching and learning methods	Seminar-based teaching as well as lectures with exercises and case studies, and tutorials
Special features (e.g. online component, field trips, guest speakers, etc.)	No specific details
Recommended reading list (Teaching and learning materials, literature)	• Coenenberg, Adolf G. / Haller, Axel / Schultze, Wolfgang: Annual Accounts and Financial Statement Analysis, 26th ed., Stuttgart 2021 (e-book) (additional workbook (e-book) available). • Döring, Ulrich / Buchholz, Rainer: Accounting and Annual Accounts, 16th ed., Berlin 2021 • Current Commercial Laws / HGB

BW5 Fundamentals of Economics

Module No./Code	BW5
Module title	Fundamentals of Economics
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	Fundamentals of Economics
Frequency of the module	Once a year
Entry requirements	No subject-specific requirements The alternative course 'Fundamentals of Economics' (which is identical in content) requires a level of proficiency in English – the language of instruction and examination – that can be further developed.
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Stephan O. Hornig
Name of the lecturer	Prof. Dr Stephan O. Hornig
Language of instruction	German or English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	A 90-minute written examination.
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Subject-specific competence – Knowledge: • Students gain an overview of the fundamental principles and mechanisms of modern economics. • Students understand the fundamentals of microeconomics.

	• Students will understand the fundamentals of macroeconomics. Professional competence – Skills: • Students are able to apply the concepts they have learnt to real-world issues and contribute to an informed economic discourse. Personal and social skills: • Students' ability to engage in discussion is to be strengthened. • Acquisition of abstract-theoretical problem-solving skills with practical application Personal competence – independence: • Students are to practise forming their own, pluralistic opinions on socially relevant issues. • In addition to subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education.
Module content	Topics covered include: Part I: Microeconomics – or: How do markets work? • Supply and demand • Price and quantity regulations • Elasticities • Welfare analysis • Opportunity costs • Supply: An in-depth analysis • Demand: An in-depth analysis • Market structures, market power and equilibrium Part II: Macroeconomics – or: How do economies work? • An overview of macroeconomics • Quantitative measurement of macroeconomic developments • The economy in the long run • Aggregate supply and aggregate demand • Stabilisation by the state: fiscal policy

	• Stabilisation by the central bank: monetary policy • Inflation • Economic growth
Teaching and learning methods for the module	Seminar-based teaching as well as lectures with exercises and case studies
Special features (e.g. online component, field trips, guest lectures, etc.)	No specific details
Recommended reading list (Teaching and learning materials, literature)	• Acemoglu, D., Laibson, D., List, J. (2018): Economics.[2nd]ed. London: Pearson. • Acemoglu, D., Laibson, D., List, J., Belke, A. (2020): Economics. 2nd ed. Munich: Pearson. • Bofinger, P. (2020): Principles of Economics. An Introduction to the Science of Markets. 5th ed. Munich: Pearson. • Bofinger, P. (2020): Principles of Economics. The Workbook. 4th ed. Munich: Pearson. • Herrmann, M., John, S.L. (2023): Workbook on Economics. 2nd ed. Stuttgart: Schäffer-Poeschel Verlag. • Krugman, P., Wells, R. (2018): Economics. 5th ed. New York: Worth Publishers. • Krugman, P., Wells, R. (2023): Economics. 3rd ed. Stuttgart: Schäffer-Poeschel Verlag. • Krugman, P., Wells, R., Graddy, K. (2007): Economics: European Edition. New York: Worth Publishers.

BW6 Business English

Module No./Code	B6
Module title	Business English (All information on this module is available via the CCC)
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Once a year in the winter semester
Entry requirements	Vocational A-level standard (FOS) in English
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Carolin Fleischmann
Names of academic staff	Dr Mathias Arden and LB
Language of instruction	English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work
SWS	4
Type of assessment / Requirements for the award of credit points	SchP (90 mins) or PStA or portfolio; to be announced at the start of the course.
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Subject-specific competence – knowledge • Students build and expand their vocabulary in business administration terminology. • They gain a basic understanding of the fundamental cultural and social structures of the English-speaking world and of the communicative characteristics of the most significant English-speaking countries. Professional competence – skills

	• Students develop sound written and oral communication skills in English. Personal competence – social competence • Students learn how to involve both non-native and native speakers equally in effective communication. Personal competence – independence • Students are able to identify their own mistakes in their English. • Students are able to find information independently and apply what they have learnt to other contexts. • In addition to the subject-specific content, the competences acquired by students in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education.
Module content	Business communication in English in the following areas: • Written communication • Negotiations • Presentation techniques • Linguistic conventions and business terminology • Specialist literature • Business correspondence
Teaching and learning methods for the module	Seminar-based teaching
Special features (e.g. online component, field trips, guest lectures, etc.)	Practical issues and case studies
Recommended reading list (Teaching and learning materials, literature)	To be announced during the course. Materials will be provided during the course and on the Learning Campus.

BW7 Cost and Performance Accounting

Module No./Code	BW7
Module Title	Cost and Performance Accounting
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Where applicable, modules within the **programme***	
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Eckhard Lachmann
Names of lecturers	Prof. Dr Eckhard Lachmann, Prof. Dr Felix Rößle
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 90–120 minutes
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Subject-specific competence – Knowledge: • Upon completion of the module, students will be familiar with the differences between management accounting systems; they will understand the objectives, functions and structure of internal accounting, the components and methods of traditional cost and revenue accounting, as well as more recent cost and revenue accounting methods. • They understand how the components of cost and revenue accounting interact and the

	strengths and weaknesses of various cost accounting systems. Professional competence – Skills: • Students are able to clearly distinguish between the key terms. They have the ability to apply the methods of traditional cost and revenue accounting systems in a problem-solving manner. • They can analyse and interpret the results of a cost-and-revenue statement and use them to inform decision-making. Personal competence – social competence: • Students are able to discuss the issues surrounding cost and revenue accounting with experts in a professional context and examine their contribution to business decision-making. Personal competence – independence: • Students recognise their own misinterpretations of results and correct them. • Students can manage their own learning process by reviewing their exercises and specific questions. They are able to seek targeted feedback and integrate this into their learning process. • In this module, in addition to the subject-specific content, students acquire the ability to independently formulate and structure complex academic or application-oriented problems and to solve them in a structured manner appropriate to university-level study.
Module content	• Fundamentals of Cost and Activity Accounting • Cost category accounting • Cost centre accounting • Unit cost accounting – costing • Time-based cost unit accounting – profit and loss account • Contribution margin calculations • Budget costing • Fundamentals of Activity-Based Costing • Fundamentals of cost management

Teaching and learning methods for the module	• Delivery of the course content through seminar-style sessions and lectures • Exercises for preparation and follow-up work • Revision questions • In-depth exploration of the subject matter using practical case studies
Special features (e.g. online component, field visits, guest lectures, etc.)	• Support for teaching sessions through e-learning elements on the Learning Campus • Guest lectures by industry professionals and visits to businesses/field trips
Recommended reading list (Teaching and learning materials, literature)	Core reading: • Coenenberg, A.G. et al.: Cost Accounting and Cost Analysis, 10th ed., Stuttgart 2024 • Däumler, K.-D., Grabe, J.: Cost Accounting (Vol. 1, 2, 3), Herne/Berlin 2013/2014 • Fischbach, S.: Fundamentals of Cost Accounting, 8th ed., Munich 2022. • Hommel, M.: Cost Accounting: Learning by Stories, 4th ed., Frankfurt am Main 2015 • Kudert, S., Sorg, P.: Cost Accounting – Made Easy, Berlin 2019 Optional further reading: • Friedl, G., Hofmann, C., Pedell, B.: Cost Accounting: A Decision-Oriented Introduction, 4th ed., Munich 2022 • Please also note, in particular, the relevant practice exercises covered in the course

BW8 Value Creation and Supply Chain Management

Module No./Code	BW8
Module title	Value Creation and Supply Chain Management
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses in the **module**, if applicable*	--
Frequency with which the module is offered	Once or twice a year
Entry requirements	None
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Kriechbaum
Name of the academic staff member	Prof. Dr Kriechbaum
Language of instruction	German or English
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 90–120 minutes each
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Upon completion of the module, students will have acquired the following competences:	Subject-specific competence – knowledge: • Upon completion of this module, students will be able to engage with the fundamentals of value creation in administrative, service-oriented and productive sectors from a specialist perspective. Drawing on previously covered material, they will be able to discuss current challenges and take a critical stance on them. • Upon completion of this module, students can explain the fundamentals of value creation and supply chains within value creation processes . They can also establish and explain the

	relationship between different approaches and their implications. Professional competence – skills: • Students are able to apply the fundamentals of value creation and supply chain management to procurement, logistics and inventory management. • In particular, they are able to assess and interpret the effects of different approaches on quality, time and costs. • Students can identify, explain and improve upon the differences and specific characteristics of logistical sub-areas, as well as recognise and reflect on various problems arising in the fields of logistics, production, administration and service. Personal Competence – Social Competence: • Students can discuss issues relating to value chain and supply chain management with experts in a professional context. They can discuss the contribution of the logistics chain to organisational value creation. • Students can discuss set tasks in groups and work out a joint solution. Personal competence – independence: • Students become aware of their own misconceptions and correct them. • They can take control of their own learning process by reviewing their exercises and specific questions.
Module content	1. Value Creation Management 2. Supply Chain Management 3. Supply chain management, in particular: Procurement logistics, warehouse logistics, production logistics, distribution logistics, transport logistics
Teaching and learning methods for the module	• Delivery of the course content in seminar-style teaching sessions • Exercises for preparation and follow-up
Special features (e.g. online component, field trips, guest lectures, etc.)	Involvement of guest speakers and field trips

Recommended reading list (Teaching and learning materials, literature)	• Beckmann, K.: ‘Logistics’, Rinteln 2010 • Koether, R. (ed.): Handbook of Logistics, Hanser, Leipzig 2008 • Womack, J., Jones, D., Roos, D.: *The Machine That Changed the World: The Story of Lean Production*, Harper 1991 • Gudehus, T.: Logistics 2: Networks, Systems and Supply Chains, 3rd ed., Berlin / Heidelberg 2007, Chapters 16–21

BW9 Fundamentals of Applied Economic Policy

Module No./Code	BW9
Module title	Principles of Applied Economic Policy / Principles of Economic Policy
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	Principles of Applied Economic Policy / Principles of Economic Policy
Frequency with which the module is offered	Once a year
Entry 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' (which is identical in content) requires a level of proficiency in English – the language of instruction and examination – that can be further developed.
Applicability of the module to other modules and degree programmes	The courses within this module are clearly application-oriented and focus on issues and problems in the current economic landscape. The in-depth academic study is closely interlinked with the other modules in the degree programme.
Module coordinator	Prof. Dr Stephan O. Hornig
Name of the lecturer	Prof. Dr Stephan O. Hornig
Language of instruction	German or English
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 contact time 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	A 90-minute written examination
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%

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Learning outcomes of the module	*a) Subject-specific competence: Knowledge* • Students will gain an overview of the fundamental principles and mechanisms of key contemporary areas of economic policy. • Students will understand the differences between microeconomic and macroeconomic approaches to economic policy. *b) Professional competence: Skills* • Students are able to apply the concepts they have learnt to real-world issues and contribute to an informed discourse on economic policy. *c) Personal competence: Social competence* • Students' ability to engage in discussion is to be strengthened. • Acquisition of abstract-theoretical problem-solving skills with practical application • Students are to practise forming their own, pluralistic views on current issues in complex economic policy. *d) Personal competence: Independence* • Students learn to assess the impact of overarching policy decisions on organisational or microeconomic matters, and to identify and weigh up the consequences of possible options or alternative approaches. • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education.
Module content	Topics covered include, amongst others: • Fundamentals of economic policy • Stabilisation policy • Labour market policy • Environmental policy • Tax policy • Wealth and Income Distribution • Public debt

	• Demographic change, migration and economic policy • Competition policy
Teaching and learning methods for the module	Seminar-based teaching as well as lectures with exercises and case studies
Special features (e.g. online component, field trips, guest lectures, etc.)	No specific details
Recommended reading list (Teaching and learning materials, literature)	• Bofinger, P. (2019): Principles of Economics. An Introduction to the Science of Markets. 5th ed. Munich: Pearson. • Bofinger, P., Mayer, E. (2019): Principles of Economics – The Workbook. 4th ed. Munich: Pearson. • Herrmann, M., John, S.L. (2023): Workbook on Economics. 2nd ed. Stuttgart: Schäffer-Poeschel Verlag. • Klump, R. (2020): Economic Policy: Instruments, Objectives and Institutions. 4th ed. Munich: Pearson. • Krugman, P., Wells, R. (2024): Economics. 7th ed. New York: Worth Publishers. • Krugman, P., Wells, R. (2023): Economics. 3rd ed. Stuttgart: Schäffer-Poeschel Verlag. • Krugman, P., Wells, R., Graddy, K. (2007): Economics: European Edition. New York: Worth Publishers.

BW10 Business Law I

Module No./Code	BW10
Module title	Business Law I
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency of the module	Once a year
Entry requirements	No specific requirements
Applicability of the module to other modules and degree programmes	The module is also aimed at students on related degree programmes, such as Health Care Management or Business Informatics, provided that the fundamentals of law are to be taught as part of a foundation degree.
Module coordinator	Prof. Dr Andreas Kupsch
Name of the lecturer	Prof. Dr Andreas Kupsch
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 90–120 minutes
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	**Subject-specific competence – Knowledge**: • Participants have an overview of the key areas of private commercial law • Participants have a basic understanding of contract law and understand the difference between contractual and statutory obligations • Participants have acquired a basic understanding of the structure of the German Civil Code (BGB)

	Professional competence – Skills • Participants are able to read and understand the basic provisions of the BGB • Participants can resolve simple cases in the field of contract law • Participants are able to analyse typical real-life situations in the business world with regard to their legal implications **Personal competence – social competence** • Participants can discuss simple legal problems and the underlying value judgements of the legislator with one another and with legal experts **Personal competence – independence** • Participants manage their own learning process and optimise their learning outcomes by reviewing practice exercises • Participants acquire the ability to independently analyse legal issues at a university-level standard and develop their own proposed solutions by drawing on specialist literature and conducting their own research
Module content	1. Introduction to Civil Law 2. Fundamentals of contract law 3. Selected specific types of contract (contract of sale, contract for work and materials, contract for services, loan agreement) 4. General Terms and Conditions 5. Fundamentals of the law of torts
Teaching and learning methods for the module	Seminar-based teaching with practical exercises
Special features (e.g. online component, field visits, guest lectures, etc.)	• Possibly guest lectures by practitioners
Recommended reading list (Teaching and learning materials, literature)	• Müssig, Private Commercial Law, 24th edition, 2024, C.F. Müller • Güllemann, Tonner et al., Commercial Private Law, 7th edition, 2023, Franz Vahlen Publishers • Führich, Werdan, Commercial Law: Cases and Questions, 9th edition, 2023, Franz Vahlen Publishers

BW11 Investment and Finance

Module No./Code	BW11
Module Title	Investment and Financing
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	Investment and Financing
Frequency with which the module is offered	Once a year
Entry requirements	No specific requirements
Applicability of the module to other modules and degree programmes	--
Module coordinator	Professor Dr Valentin Schiefele
Name of the lecturer	Professor Dr Valentin Schiefele, LB Kathrin Müller
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 90–120 minutes
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Subject-specific learning outcomes: • Building on their foundational knowledge, students will learn methods for assessing financing behaviour, financial planning and the strategic management of financial risks. • Students should understand the significance of business investments. • Understanding of key financial concepts, such as risk, return and value, and their mathematical derivation using recognised models, e.g. CAPM, β-factor

	Cross-disciplinary learning outcomes: • Students will be able to identify and systematise topic-related issues and resolve them using appropriate tools. • In addition to the subject-specific content, the skills acquired by students in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education.
Module content	• Financial management • Financial planning (context of financial planning, objectives, financial status, financial plan, capital commitment plan) • Financial analysis and financing measures • Investment (fundamentals)
Teaching and learning methods for the module	Seminar-based teaching, practical exercises
Special features (e.g. online component, field trips, guest lectures, etc.)	No specific details
Recommended reading list (Teaching and learning materials, literature)	• Coenenberg: Annual Accounts and Financial Statement Analysis, 27th ed., Landsberg/Lech 2024 • Perridon/Steiner/Rathgeber: Corporate Finance, 18th ed., Munich 2022

BW12 Fundamentals of Marketing

Module No./Code	BW12
Module Title	Fundamentals of Marketing
Semester/Term	Summer semester/Winter semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	None
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other modules and degree programmes	Prerequisite for the compulsory-elective modules with a focus on marketing
Module coordinator	Prof. Dr Janett Höllmüller
Name of the lecturer	Prof. Dr Janett Höllmüller
Language of instruction	German
Number of ECTS credits allocated	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 60–120 minutes
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the course	Upon completion of the module, students will be able to demonstrate the following knowledge and apply the following skills and competences in their further studies and professional practice: Professional expertise • Students are familiar with **the concept, significance and functions of marketing** and understand **its relevance to the competitiveness of businesses**.

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	• They learn methods for **the** structured **analysis of companies and their operating environment.** • Students are able to **formulate** marketing objectives **systematically** and understand fundamental **marketing strategies.** • They are familiar with the **concepts of brand, brand identity** and **brand image,** and can explain **the** key **principles of brand management**. • Students are familiar with the key **marketing tools** and understand the **key decisions** that need to be made in relation to these tools, as well as their relevance to brand strategy. • Students know how a marketing concept can be developed from a brand strategy perspective. • They are familiar with **the fundamentals of market research**. Technical skills • Students are **introduced** to **systematic problem analysis and conceptual work**. They acquire initial practice-oriented **problem-solving skills.** • Students acquire the professional competence **to critically assess** the use of **marketing tools from a brand strategy perspective**. Interpersonal skills • Students are able to **discuss and debate** marketing issues in a practical and informed manner. • Students develop the ability to **freely present their own ideas and proposed solutions to larger groups, to discuss them constructively, and** to ask **targeted** questions and take on board feedback. Independence • By **applying the content of the lectures to** an **individual business idea** in order to independently develop a marketing concept for that idea, students take charge of their **own learning process**.

Course content	• Basic concepts and marketing objectives • Environmental and business analysis and marketing strategy development • Branding and the fundamentals of brand management • Marketing tools: – Product management – Pricing – Sales – Communication Management • Fundamentals of market research
Teaching and learning methods	• Seminar-based delivery of course content in thematic units • Practical exercises in small groups • Interactive discussion of application-based tasks to develop critical thinking and build a practical understanding of marketing • Workshop elements to introduce students to conceptual work • Specialist presentations by guest speakers from the industry
Special features (e.g. online component, field visits, guest speakers, etc.)	• Individual application of marketing content to a business idea to be developed at the outset • Interactive discussion of application exercises to develop critical thinking and practical problem-solving skills. • Workshop elements to introduce participants to conceptual work • Involvement of specialist speakers to discuss the course content using real-world examples
Recommended reading list (teaching and learning materials, literature)	• Meffert, H.; Burmann, C.; Kirchgeorg, M.; Eisenbeiß, M. (2024): Marketing: Fundamentals of Market-Oriented Business Management – Concepts – Tools – Practical Examples, Springer Gabler

	• Kreutzer, R. T. (2017): Practical Marketing: Fundamentals – Tools – Case Studies (German), Springer Gabler

BW13 Fundamentals of Business Informatics

Module No./Code	BW13
Module Title	Fundamentals of Business Informatics
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the module (if applicable)	--
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other modules and degree programmes	The knowledge, skills and competences acquired support the IT-related content of all modules in the Bachelor's and Master's degree programmes
Module coordinator	Prof. Dr Heinrich Seidlmeier
Names of academic staff	Prof. Dr Heinrich Seidlmeier, Alexander Kühn (B.Sc.), Michaela Polz (B.A.) and lecturers
Language of instruction	German
Number of ECTS credits allocated	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work, individually and in a team
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 60–120 mins
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	*Subject-specific competence – Knowledge:* Students understand Business Informatics as an interdisciplinary, application-oriented discipline that deals with the structure, functioning and design of computer-supported, database-driven application systems. *Professional competence – skills:* Students are able to solve business management

	problems using the methods and tools of business informatics. *Personal competence – social competence:* Students are able to analyse business management problems in collaboration with computer scientists and outline potential solutions. *Personal competence – independence:* Students can identify manageable IT problems and assess their own contribution to the solution.
Module content	• General introduction to business informatics, particularly from a process perspective • In-depth study of typical sub-areas of business informatics (such as modelling, information and application systems, off-the-shelf software, digitalisation) • General introduction to database systems, particularly the modelling of data structures and an introduction to data queries at database level • General introduction to ERP systems, the architecture and structure of the database in ERP systems, integration options with other systems, software selection and management of ERP projects
Teaching and learning methods for the module	• Seminar-based teaching • Lecture using a laptop and projector • Further practical exercises (discussion and solution)
Special features (e.g. online component, site visits, guest lectures, etc.)	• Video learning modules (e-learning) • Invitation of guest speakers
Recommended reading list (Teaching and learning materials, literature)	• Hansen, R., Mendling, J., Neumann, G., *Business Informatics*, 12th edition, 2019, Berlin, etc. (de Gruyter). • Seidlmeier, H., *Process Modelling with ARIS*, 5th edition, 2019, Wiesbaden (Springer Vieweg). • Fuchs, E. (2021): *SQL: Fundamentals and Database Design*, Bodenheim: HERDT-Verlag, URL: https://shop.herdt.com/de/product/SQL_2021. • Saake, G., Sattler, K. U., & Heuer, A. (2018): *Databases: Concepts and Languages,* MITP-Verlags GmbH & Co. KG. • *Migration to SAP S/4HANA* (2017). SAP Press. Bonn: Rheinwerk.

	• Saueressig, T., Gilg, J., Grigoleit, U., Shah, A., Podbicanin, A., & Homann, M. (2022): *SAP S/4HANA Cloud: An Introduction,* Rheinwerk Publishing. Bonn: Rheinwerk Verlag. • Drumm, C., Scheuermann, B., & Weidner, S. (2022): *Getting Started with SAP S/4HANA: The Global Bike Case Study. Ideal for Students, Newcomers and Further Training,* SAP Press. Bonn: Rheinwerk; SAP PRESS.

BW14 Business Informatics Applications

Module No./Code	BW14
Module Title	Applications in Business Informatics
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the module (if applicable)	--
Frequency with which the module is offered	Once a year
Entry requirements	None. However, it is recommended that this module be taken alongside BW13.
Applicability of the module to other modules and degree programmes	The knowledge, skills and competences acquired support the IT-related content of all modules in the Bachelor's and Master's degree programmes
Module coordinator	Prof. Dr Heinrich Seidlmeier
Names of 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 breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work, individually and in a team
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination-based term paper
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	*Subject-specific competence – Knowledge:* Students understand how ERP and database systems work and how they interact within a business context. *Professional competence – skills:* Students are able to carry out transactions in the SAP ERP system.

	They can create data structures at database level and carry out operations such as data entry, modification and retrieval. They can analyse and interpret data quality using technical information. *Personal Competence – Social Competence:* Students work in teams to solve realistic IT problems arising in a business context. In doing so, they learn techniques relating to project management, team organisation and conflict resolution. *Personal Competence – Independence:* Students work through pre-prepared material as independent study and independently develop solutions to specific problems. They learn time management skills to meet the various deadlines.
Module content	**DB:** Practical introduction to database design using MS SQL Server Management Studio, with a particular focus on creating table structures, editing and querying data records, and joining tables. **ERP:** Practical exercises in the SAP demo system covering the areas of procurement, production, sales, financial accounting and controlling.
Teaching and learning methods for the module	• Seminar-based teaching and practical exercises • Self-study modules
Special features (e.g. online component, site visits, guest lectures, etc.)	• Video learning modules (e-learning) • Case studies (e-learning)
Recommended reading list (Teaching and learning materials, literature)	**DB:** Mielebacher, J. (2024): *Databases for Non-Computer Scientists: A Practical Introduction, Wiesbaden,* Springer Vieweg, URL: https://doi.org/10.1007/978-3-658-42663-7 Unterstein, M., Matthiessen, G. (2012): Relational *Databases and SQL in Theory and Practice*, 5th edition, Berlin Heidelberg: Springer Vieweg Prof. Dr Jens Dittrich, Big Data Analytics (Director). (24 April 2013), *video series from episode 13.04 to 13.16*, URL: https://www.youtube.com/watch?v=l0z3OqCIl_E. **ERP:** Baltes, O., Daniel, M., Rosenhauer, J., & Spieß, P. (2022): *Materials Management with SAP*

	S/4HANA: The Practical Handbook, SAP Press. Bonn: Rheinwerk Publishing. Drumm, C., Scheuermann, B., & Weidner, S. (2022): *Getting Started with SAP S/4HANA: The Global Bike Case Study. Ideal for Students, Newcomers and Further Training,* SAP Press. Bonn: Rheinwerk; SAP PRESS. Salmon, J., Giera, C., Kuhn, P., Kunze, T., & Reinelt, D. (2016): *SAP S/4HANA® Finance,* Rheinwerk Publishing. Bonn: Rheinwerk Verlag. Schmalzing, K., & Löw, I. (2023): *Controlling in SAP S/4HANA: The Practical Handbook,* (1st edition 2020, 1st reprint). Rheinwerk Publishing. Bonn: Rheinwerk Verlag.

BW15 Business Law II

Module No./Code	BW14
Module title	Business Law II
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Once a year
Entry requirements	In terms of subject matter, the course builds on the basic knowledge acquired in sub-module B10 Business Law I (or, for students who have changed degree programmes, in equivalent courses from other degree programmes).
Applicability of the module to other modules and degree programmes	The modules' courses are clearly application-oriented and focus on issues and problems in contemporary business life. The in-depth academic study is closely interlinked with the other modules in the degree programme.
Module coordinator	Prof. Dr Andreas Kupsch
Name of the lecturer	Prof. Dr Andreas Kupsch
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 90–120 minutes
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	**Subject-specific competence – Knowledge**: • Participants are familiar with the basic concepts of property law

	• Participants are familiar with the main types of company • Participants have a basic understanding of commercial agency law **Professional competence – skills**: • Participants can describe and compare common forms of loan security • Participants can outline fundamental issues relating to company law • Participants can deal with basic concepts in commercial law • Participants can resolve simple cases in the field of commercial and company law • Participants have improved their ability to work with legal texts • Participants understand the interplay between the legal framework and business structures **Personal competence – social competence:** • Participants are able to discuss typical legal issues arising in business life amongst themselves and with legal experts • Participants acquire the ability to critically discuss legal assessments, whilst also seeking and incorporating feedback from legal experts **Personal competence – independence:** • In addition to acquiring specialist knowledge, participants also develop their ability to structure legal problems and formulate them in a comprehensible manner, as well as to arrive at a reasonable solution by drawing on specialist literature and their own research Using case studies, participants become aware of their own misconceptions, correct them and learn how to use secondary literature
Module content	1. Basic concepts of property law 2. Overview of key forms of loan security 3. Fundamentals of company law 4. Basic concepts of commercial law 5. Fundamentals of Commercial Agency Law

Special features (e.g. online component, visits to legal practices, guest lectures, etc.)	• Possible guest lectures by practitioners
Recommended reading list (Teaching and learning materials, literature)	• Gildeggen, Lorinser, Willburger et al., Private Commercial Law, 4th edition, de Gruyter • Müssig, Private Commercial Law, 22nd edition, C.F. Müller • Führich, Werdan, Private Commercial Law: Cases and Questions, 8th edition, Vahlen

BW16 Fundamentals of Organisational Theory

Module No./Code	BW16
Module Title	Fundamentals of Organisational Theory
Semester/Trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Once a year
Entry requirements	Knowledge of general business administration
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Heinrich Seidlmeier
Name of the lecturer	Prof. Dr Heinrich Seidlmeier, with lecturers
Language of instruction	German Some courses may also be offered in English if there is sufficient demand
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 contact time and 90 hours of preparatory and follow-up work, individually and in a team
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins), examination dissertation
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	• Professional competence – Knowledge: Students understand organisational structure and processes as a key management tool for all functional areas and operational processes. • Professional competence – skills: Students are familiar with the fundamental organisational structures and processes. They are able to apply this knowledge to practical problems. They possess practical knowledge and

	skills for the , structural and process-related (re)organisation of companies, using modern methods and IT tools. • Personal Competence – Social Competence Students are aware of social issues within groups and can resolve these largely independently. They have practical experience in solving organisational problems. They are able to identify and present problems collaboratively. • Personal Competence – Independence Students are proficient in task- and time-driven, independent work within (small) projects.
Module content	• Fundamentals of business organisation • Structuring the organisation • Organisational structures • Management and organisation of business processes • Optimisation of business processes • Tool-based organisational simulation exercise with group work
Teaching and learning methods for the module	• Seminar-based teaching • Lecture with laptop/projector • Further practice exercises (also available as videos with solutions) • Slide collection and lecture notes
Special features (e.g. online component, field trips, guest lectures, etc.)	• Video learning modules (e-learning) on the web-based Learning Campus • Use of a computer-based simulation
Recommended reading list (Teaching and learning materials, literature)	• Becker, J. et al. (eds.), Process Management, 7th edition, 2012 (Springer Gabler) • Schulte-Zurhausen, M., Organisation, 6th edition, 2014 (Vahlen) • Seidlmeier, H., Process Modelling with ARIS, 5th edition, 2019 (Springer Vieweg) • Vahs, D., Organisation – A Textbook and Management Guide, 11th edition, 2023 (Schäffer-Poeschel)

BW17 International Management

Module No./Code	BW17
Module title	International Management
Semester/Trimester	Semester
Duration of the module	One semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Once a year
Entry requirements	----
Applicability of the module to other modules and degree programmes	The module is also aimed at students on related degree programmes
Module coordinator	Prof. Dr C. Fleischmann
Names of lecturers	Prof. Dr E. Lachmann, Prof. Dr C. Fleischmann
Language of instruction	English
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 contact time and 90 hours of preparatory and follow-up work, individually and in a team
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination or examination dissertation as specified in the course catalogue
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	**Subject-specific competence – knowledge** • Students are able to explain global economic interrelationships • Students gain an overview of the market environment in which internationally operating companies operate • They recognise the significance of business ethics issues, particularly in the context of international business activities.

	• They become familiar with cultural models and are able to understand intercultural differences **Professional competence – skills** • Students can devise strategies for internationalisation. • They are able to adapt their actions to take account of intercultural differences. • Participants will strengthen their language skills for intercultural communication. **Personal competence – social competence:** • Students develop intercultural communication skills. • They can discuss business management issues in English and present the results. • Students are able to work on complex projects as part of a team. • Students can communicate their findings effectively, in a manner tailored to the target audience and strategically (both orally and in writing). • Students can understand the significance of business ethics issues **Personal competence – independence:** • Students are able to independently develop a well-founded position on issues relating to international management and business ethics and to communicate this effectively. • Students become aware of their own misconceptions and correct them. • Students are able to seek targeted feedback and integrate it into their learning process.
Module content	1. Fundamentals of International Management - Internationalisation and globalisation - International trade and entering foreign markets - International marketing - International Financial Management - International Strategic Management - International leadership and HRM 2. Fundamentals of International Business Ethics

	3. Fundamentals of Intercultural Management - International Corporate Culture - Cross-cultural research - Intercultural Communication
Teaching and learning methods for the module	Seminar-based teaching, discussions
Special features (e.g. online component, field trips, guest lectures, etc.)	Guest lectures, practice-related issues and case studies
Recommended reading list (Teaching and learning materials, literature)	Core reading: • Hill, C. (2024): International Business. Competing in the Global Marketplace, 14th ed., McGraw Hill. Further reading: • Articles and case studies (available in the LC) • The course is supplemented by up-to-date texts and lecture notes.

BW18 Methods of Economic Research

Module No./Code	BW18
Module title	Methods of Economic Research
Semester/Trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses within the **module**, if applicable*	
Frequency of the module	Once a year (every semester if required)
Entry requirements	Basic knowledge of Excel and PowerPoint
Applicability of the module to other modules and degree programmes	The knowledge, skills and competences acquired form the basis for all modules in the Bachelor's and Master's degree programmes.
Module coordinator	Prof. Dr Brigitte Kölzer
Name of the academic staff	Prof. Dr Brigitte Kölzer
Language of instruction	German
Number of ECTS credits allocated	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Portfolio assessment with a 90-minute written examination and course paper
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the sub-module	• *Professional competence – knowledge:* Students understand business administration as an academic discipline and are familiar with the fundamentals, methods and challenges of academic work, in particular the differences between literature-based and empirical research. • *Professional competence – skills:* Professional competence – skills: Students are able to follow a scientifically sound approach. 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 analyse and interpret the data and produce a research report. • *Personal competence – social competence:* Students are able to analyse business management issues using scientific methods and address them in a well-founded manner. Students develop the ability to engage in discussion, critical reflection and collaboration with other students in interactive teams. • *Personal competence – independence*: Students can independently identify academic challenges and develop an independent contribution towards their resolution. This competence is intended to be applicable in the long term to future issues encountered in their studies and professional careers.
Course content	1. Introduction to Research Methodology 1.1. Theory and Ethics of Science 1.2. Scientific work 1.3. Data analysis and interpretation 1.4. Use of AI 2. Overview of Research Methods in Economics 2.1. Literature-based research 2.2. Secondary research / data sources 2.3. Qualitative and quantitative primary research 3. Methods of empirical social research 3.1. The empirical research process 3.2. Qualitative research 3.3. Quantitative research 4. Data analysis, interpretation and research communication 5. Current Trends and Challenges
Teaching and learning methods	• Seminar-style teaching with interactive discussion • Inverted Classroom – independent study of theoretical content, followed by discussion and practical application in class

	• Application of empirical research to specific projects through teamwork
Special features (e.g. online component, field visits, guest speakers, etc.)	• Practical focus with specific examples • Flipped Classroom • Guest lectures • Visits to trade fairs and companies
Recommended reading list (Teaching and learning materials, literature)	• Helfrich, H.: Theory of Science for Business Economists, Gabler Verlag, Wiesbaden 2016. • Böhler, H. et al.: Market Research, 4th ed., Kohlhammer Verlag 2021. • Eisend, M./ Kuß, A.: Fundamentals of Empirical Research, 3rd ed., Springer Verlag 2023. • Gröppel-Klein, A./Kroeber-Riel, W.: Consumer Behaviour, 12th ed., Vahlen Verlag 2025.

BW19 Taxation / Auditing

Module No./Code	BW19
Module Title	Taxation / Auditing
Semester/Term	Winter semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory course
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Bernd Hacker
Name of the academic staff member	Prof. Dr Gerhard Mayr LB Frank Werner
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 90–120 minutes
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	a) Professional competence: • Students have the ability to analyse and address specific tax issues and have a firm grasp of the principles of the audit of annual accounts under commercial law. b) Personal competence: • Students' ability to engage in discussion is fostered.

Module content	1. Taxation of companies with different legal forms 2. Carrying out tax burden comparisons using the partial tax calculation 3. Audit of annual accounts under commercial law, including an overview of IDW auditing standards and IDW statements
Teaching and learning methods for the module	Seminar-based teaching with practical exercises
Special features (e.g. online component, visits to practising firms, guest lectures, etc.)	Guest lectures by tax advisers and chartered accountants on topics relevant to professional practice
Recommended reading list (Teaching and learning materials, literature)	• Preißer/Girlich (eds.): The Tax Adviser Examination, Volumes 1–3, 20th edition 2021, Schäffer-Poeschel Verlag, ISBN 978-3-7910-5133-8 • Beck's Tax Laws, Beck's Tax Guidelines, Beck's Tax Decrees • Institute of Auditors (eds.): WP Handbook 2020, Auditing and Financial Reporting, 17th edition, Düsseldorf 2020, ISBN: 978-3-8021-2493-8 • Institute of Auditors (ed.): International Financial Reporting Standards (IFRS), 14th edition, Düsseldorf 2021, ISBN: 978-3-8021-2519-5 • IDW (ed.): IDW Auditing Standards, IDW Statements on Accounting, Volumes I–III, IDW-Verlag, Düsseldorf • Marten, K.-U. / Quick, R. / Ruhnke, K.: Auditing, 6th edition, Stuttgart 2020

BW20 Reporting and Controlling

Module No./Code	BW20
Module title	Reporting and Controlling
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	B19: Reporting and Controlling
Frequency with which the module is offered	Once a year
Entry requirements	Progression to the 3rd semester. None.
Applicability of the module to other modules and degree programmes	Supports the acquisition of advanced qualifications in internal and external corporate accounting. Foundation for (compulsory elective) modules in the fields of management accounting, taxation, auditing and external financial reporting.
Module coordinator	Prof. Dr Bernd Hacker
Name of the lecturer	Prof. Dr Bernd Hacker Prof. Dr Felix Rößle
Language of instruction	German or English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 90 mins
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Subject-specific competence – knowledge This module builds on the foundation modules in Bookkeeping and Financial Reporting, Business Administration I + II, Finance and Investment Management, and Taxation/Auditing.

	• Students are familiar with the fundamentals of decision theory and its relevance to the information function of internal and external accounting. • Students learn about the importance of reporting and controlling for the company's stakeholders. • Upon completion of this module, students will be able to engage critically with the fundamentals and current issues relating to integrated and non-financial reporting (sustainability reports/CSR reports), and to explain these and analyse reports by drawing on previous course content and current issues. Professional competence – skills • Students should develop an understanding of the links between corporate information and reactions on the capital market. • Students are familiar with the fundamentals and tools of management accounting, budgeting and planning, and are able to apply them. Personal competence – social competence • Students are able to discuss business management topics with experts in a professional context. • Students are able to discuss set tasks in groups and work out a joint solution. Personal Competence – Independence • The aim of the module is to prepare students for roles across all functions within the finance department of companies and other business organisations. • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to a university setting.
Module content	Topics covered include: • Fundamentals of reporting and controlling • Fundamentals of decision theory

	• Application of decision theory to reporting and controlling • Accounting in accordance with the German Commercial Code (HGB) • Accounting in accordance with IFRS • Non-financial reporting • Sustainability reporting (CSRD, ESRS) • Management accounting – Fundamentals and tasks – Planning and budgeting – Value creation as a controlling objective – Reporting • Reporting and Controlling in Business Practice
Special features (e.g. online component, field visits, guest lectures, etc.)	No specific details
Recommended reading list (Teaching and learning materials, literature)	• Bamberg, G./Coenenberg, A.-G./Krapp, M.: Business Decision-Making, 16th ed., Munich 2019. • Bernardi, C.: Implementing Integrated Reporting – Lessons from the Field, Switzerland, 2020. • Coenenberg, A.-G./Fischer, T. M./Günther, T.: Cost Accounting and Cost Analysis, 10th ed., Stuttgart 2024 (e-book). • Ewert, R./Wagenhofer, A.: Internal Management Accounting, 9th ed., Berlin 2023 (e-book) • Laux, H./ Gillenkirch, R.M. / Schenk-Mathes, H.Y.: Decision Theory, 10th ed., Berlin 2018 (e-book) • Schweitzer, M./Küpper, H.-U.: Systems of Cost and Revenue Accounting, 11th ed., Munich 2016. • Wagenhofer, A./Ewert, R.: External Corporate Accounting, 4th ed., Berlin 2023 (e-book)

BW21 Fundamentals of Human Resource Management

Module No./Code	BW21
Module Title	Fundamentals of Human Resource Management
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Every semester
Entry requirements	Knowledge of general business administration
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Bettina Schiessler
Name of the lecturer	Prof. Dr Bettina Schiessler
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work, individually and in a team
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 90–120 mins
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Professional competence (knowledge & skills): • Students learn the fundamentals of human resource management and engage with the various areas of human resource management (such as personnel organisation, planning, recruitment, development, redundancy and remuneration, etc.) in depth. • Key current issues and trends (demographic change in Germany, employer branding, employee experience, 'New Work', etc.) and their

	impact on the human resource management are understood, and possible solutions are identified and discussed. • By gaining a deeper understanding of the key topics and current trends/issues mentioned above through exercises and case studies, students will, upon completion of the module, be able to apply what they have learnt to current practical examples and actively utilise this knowledge in real-world situations. They will be able to understand and discuss current topics in human resource management and relate them to what they have learnt. Personal Competence (Social Skills & Independence): • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to a university context. • Students are able to discuss and debate human resource management topics expertly in a professional context and are encouraged to develop solutions independently. • They can expertly discuss and debate practical human resource management issues in groups and jointly develop solutions. • Students can apply the concepts they have learnt to individual case studies.
Module content	including: • Human Resource Management (HRM) as a management and cross-functional role • Objectives and tasks of HRM • Historical development of HRM and theories • Organisation of the Human Resources department • HR policy and corporate culture • Demographic change and employer branding • Staff planning • Recruitment • Staff development • Staff leave
Teaching and learning methods for the module	• Independent preparation, follow-up and study of the material, including via virtual teaching: the Learning Campus platform with lecture notes,

	practical examples, assignments, exercises, discussion forums and videos • Delivery of the course content in seminar-style sessions and lectures • Exercises for preparation and follow-up, and revision questions • In-depth exploration of the subject matter using practical case studies
Special features (e.g. online component, field visits, guest lectures, etc.)	Support for teaching sessions through e-learning elements (Learning Campus, online exercises, discussion forums, videos for consolidation)
Recommended reading list (Teaching and learning materials, literature)	• Berthel, J./Becker, F.: Human Resource Management, 12th ed., Stuttgart 2022 • Bröckermann, R.: Human Resource Management, 8th ed., Stuttgart 2021 • Hesse, J./Schrader, C.: Job Applications for University Graduates, Hallbergmoos 2017 • Holtbrügge, D.: Human Resource Management, 8th ed., Berlin/Heidelberg 2022 • Jung, H.: Human Resource Management, 10th ed., Munich 2017 • Olfert, K.: Human Resource Management, 17th ed., Herne 2019 • Stock-Homburg, R./Groß, M.: Human Resource Management: Theories, Concepts and Tools, 4th ed., Wiesbaden 2019 • Vahs, D.: Organisation, 11th ed., Stuttgart 2023 • Schreyögg, G./Geiger, D.: Organisation: Fundamentals of Modern Organisational Design, 7th ed., Wiesbaden 2024 • Rosenstiel, L./ Regnet, E./Domsch, M.E. (eds.): Leading Employees – A Handbook for Successful Human Resource Management, 8th ed., Stuttgart 2020 • Landes, M./Steiner, E. (eds.): Psychology of Business, Wiesbaden 2013 • Scholz, C./Scholz, T.: Fundamentals of Human Resource Management, 3rd ed., Munich 2019 • Marschollek, G.: Employment Law, 23rd ed., 2022, Alpmann und Schmidt • Hromadka, W./Maschmann, F.: Employment Law Volume 1, Individual Labour Law, 7th ed., Wiesbaden 2018 • Labour Laws, Beck Texts published by dtv • Further reading will be announced during the lecture

BW22 Entrepreneurship and Business Start-ups

Module No./Code	BW22
Module title	Entrepreneurship and Business Start-ups
Semester/Trimester	Semester
Duration of the module	Once a year
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	**--**
Frequency with which the module is offered	Once a year
Entry requirements	No specific requirements
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Stephanie Kapitza
Name of the lecturer	Prof. Dr Stephanie Kapitza
Language of instruction	German or English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work, individually and in a team
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 60–120 mins (50 per cent) and examination-related term paper (50 per cent)
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	**Subject-specific competence – Knowledge:** Upon completion of this module, students will understand the significance of start-ups for the national economy. Students will be familiar with key methods for developing business models. They are able to think and act independently, strategically and with an awareness of risk, drawing on comprehensive and detailed economic knowledge; combined with the ability to identify and capitalise on opportunities, they can bring together

	existing resources in a creative and innovative manner so as to develop a new enterprise. **Professional competence – skills**: Students are able to apply tools for the development, critical evaluation and market positioning of business ideas. They can draw up and interpret financial plans. They independently analyse problems arising during the implementation of their business concept and make adjustments. **Personal and social skills:** Students can develop, work on, discuss and present business ideas as part of a team. They can communicate in a nuanced manner appropriate to a university setting. They make well-founded entrepreneurial and economic decisions collaboratively as part of a team. **Personal Competence – Independence:** Students recognise their own misconceptions and correct them. Students are able to manage their own learning process by reviewing their practice exercises. Students are able to seek targeted feedback and integrate it into their learning process.
Module content	• Introduction • Fundamentals of Entrepreneurship • Methods and tools for business modelling and implementation • Team-building, communication and project management • Practical component: Developing a real-world business idea and creating a prototype
Teaching and learning methods for the module	Seminar-based teaching, practical exercises
Special features (e.g. online component, field visits, guest lectures, etc.)	• Involvement of specialist speakers to discuss the course content using practical examples and guest lectures • Coaching by subject experts • Online component • Project component

Recommended reading list (Teaching and learning materials, literature)	• Osterwalder, A. / Pigneur, Y. (2010): Business Model Generation: A Handbook for Visionaries, Game Changers and Challengers, New Jersey: John Wiley & Sons • Ries, E. (2017): The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses, (INT Edition) Crown • Maurya, A. / Ries, E. (2023): Running Lean: Developing Business Models Quickly and Iteratively (3rd edition) O'Reilly • Nagl, A. (2020): The Business Plan: Creating Business Plans Professionally. With Checklists and Case Studies (10th, updated edition) Wiesbaden: Gabler • Fueglistaller, U. / Müller, C. / Müller, C. / Volery, T. (2020): Entrepreneurship: Models – Implementation – Perspectives with Case Studies from Germany, Austria and Switzerland. (5th, revised edition). Wiesbaden: Gabler • Hahn, C. (2018): Financing Start-ups: A Practical Guide for Successful Founders: Financing, Taxation, Investor Relations. (2nd, fully updated and revised edition, 2018). Wiesbaden: Springer Gabler • Freiling, J. / Kollmann, T. (2015): Entrepreneurial Marketing – Specific Features, Tasks and Solutions for Start-ups (2nd ed.). Wiesbaden: Springer Gabler

BW23 Academic Work in Seminars

Module No./Code	BW23
Module Title	Academic Work in Seminars
Semester/Trimester	Summer and winter semesters
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	Academic Work in Seminars
Frequency with which the module is offered	Every semester
Entry requirements	• A minimum of 40 ECTS credits must have been obtained for module BW23. • The lecturers delivering the module may define further group-specific entry requirements.
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Kathrin Rößle
Names of academic staff	Supervision of various small groups by all lecturers in the Faculty of Business and Economics (BW)
Language of instruction	German or English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, comprising 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Course-based dissertation with an oral examination
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	**Subject-specific competence – knowledge** • Introduction to academic work. • Depends on the specific seminar. **Professional competence – skills** • In-depth study of a topic from the field of business administration.

	• Production of a seminar paper that meets academic standards. • Presentation and defence of the paper. **Personal competence – social skills** • Practising presentation techniques. • Discussing and defending a topic within a seminar group as preparation for everyday working life. **Personal Competence – Independence** • Students learn to familiarise themselves independently with a specific topic, to carry out research, to examine it critically and subsequently to prepare it for presentation to others, and to defend their own solution in the discussion. • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education.
Module content	• Introduction to the preparation of academic papers and academic standards • Preparation of an academic seminar paper and presentation • Seminar-based delivery of theoretical content in thematic units within the whole group • Focus on current developments and methods in business administration
Teaching and learning methods for the module	• Seminar-based delivery of theoretical content in thematic units • Participant-led introduction with the allocation of topics and work on the topic either individually or in small groups • Coaching by the lecturer • Submission of an academic paper • Presentation of the results to the whole group
Special features (e.g. online component, field visits, guest lectures, etc.)	• Depends on the specific seminar • Introduction to various databases/tools • Opportunity to involve guest speakers or organise field trips
Recommended reading list (Teaching and learning materials, literature)	• Depending on the specific seminar

B W24 Future Skills

Module No./Code	BW24
Module title	Future Skills
Semester/trimester	Summer semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	n/a
Frequency with which the module is offered	Every summer term
Entry requirements	A minimum of 40 ECTS credits must have been obtained to enrol on the module.
Applicability of the module to other modules and degree programmes	n/a
Module coordinator	Prof. Dr Felix Rößle
Names of lecturers	• Prof. Dr Bernd Hacker • Prof. Dr Janett Höllmüller • Prof. Dr Ralph Kriechbaum • LB Ulrich Clef • Prof. Dr Kathrin Rößle • Prof. Dr Carolin Fleischmann • amongst others
Language of instruction	German and English
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Prerequisite for the award of credit points	Course/project work with a final presentation
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	**Subject-specific competence – knowledge**

	• Students are familiar with key concepts, methods and models for fostering future-oriented skills in business and society. • They understand the importance of creativity, critical thinking, agility and digital awareness for modern working environments. • They understand the link between theoretical approaches and their application in practical projects. • They are familiar with approaches to structuring open-ended or interdisciplinary questions. **Professional competence – skills** • Students are able to apply the concepts and methods they have learnt to their own practical project. • They can structure complex challenges, define objectives and develop solutions independently. • They are able to plan projects methodically and to prepare and present results professionally. • They can use digital tools and creative methods for project design and communication. **Personal Competence – Social Competence** • Through teamwork, students practise leadership skills, communication skills, conflict resolution and collaborative working. • Through interactive learning formats, they work with others to develop innovative and well-founded solution strategies. • They are able to reflect on and actively shape group processes. **Personal competence – independence** • Students are able to organise and structure their own learning and work processes independently. • They are able to develop independent and creative solutions based on analytical insights. • They reflect on their own strengths and areas for development with regard to key professional competences.

Module content	The Future Skills module equips students with interdisciplinary skills that enable them to navigate successfully in a dynamic and increasingly digital working environment. The course focuses on the development of modern key competencies such as critical thinking, problem-solving, data analysis, digital literacy, communication and innovation. The specific structure of the module may be determined individually by the lecturer depending on the thematic focus of the respective semester (e.g. sustainability, digitalisation, leadership or creativity).
Teaching and learning methods for the module	Depending on the specific topic
Special features (e.g. online component, field trips, guest lectures, etc.)	• Extensive involvement of guest speakers, case studies and field trips • Interactive use of the Moodle e-learning platform and tools such as artificial intelligence or LSEG Workspace • Use of simulation games where appropriate
Recommended reading list (Teaching and learning materials, literature)	Depending on the specific topic

BW25 Practical work

Module No./Code	BW25
Module title	Practical placement
Semester/Term	Winter semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory course
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Felix Rößle
Name of the academic staff member	--
Language of instruction	--
Number of ECTS credits awarded	25
Total workload and its composition (e.g. self-study + contact hours)	18-week full-time placement, placement report
SWS	--
Type of assessment / Requirements for the award of credit points	1. Internship report in accordance with the curriculum Oral examination (15 mins, must be passed)
Weighting of the mark in the overall mark	
Learning outcomes of the module	Professional competence – Knowledge: - Students have gained an insight into the complexity of practical business management tasks. - They are familiar with the characteristic activities and working methods of a business graduate and are able to explain these, having gained this understanding through full-time involvement in

	practical business organisation and process management tasks. Professional competence – skills: - Students are able to apply the theoretical knowledge acquired at university in the subject areas of production, marketing, human resources/organisation, investment/financing, and internal and external accounting in a practical context, thereby developing solutions to practical problems. - They are able to summarise their practical experience in report form. Personal competence – social competence: - Students are able to discuss the theoretical knowledge acquired at the university with experts from the business world in a professional context. Personal Competence – Independence: - Students can reflect on their practical experiences and compare these with the knowledge and skills they have acquired at the university. - In doing so, they become aware of their own misinterpretations and correct them. - They are able to seek targeted feedback and integrate this into their learning process. •
Module content	Participation in operational tasks in line with their chosen business administration specialisms, or the independent undertaking of such tasks, specifically in 1. industrial enterprises 2. Retail businesses 3. the banking and insurance sectors 4. business and tax consultancy professions 5. other service organisations 6. Public administration bodies The level of difficulty and scope of the tasks must be appropriate to the level of training of a student on a Bachelor's degree programme in Business Administration in their fifth semester and must be based on the tasks typically carried out by a

	business administration graduate in such organisations.
Teaching and learning methods for the module	Solving practical business management tasks using modern working methods within the workplace environment of a business graduate.
Special features (e.g. online component, field visits, guest lectures, etc.)	--
Recommended reading list (Teaching and learning materials, literature)	--

BW26 Compulsory elective module in business administration Online or face-to-face

Module No./Code	BW26
Module title	
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses within the **module**, if applicable*	
Frequency of the module	Once a year
Entry requirements	
Applicability of the module to other modules and degree programmes	
Module coordinator	Prof. Dr Felix Rößle
Names of lecturers	Lecturers from the VHB, CCC and the Faculty of Business Administration
Language of instruction	German and English, depending on the lecturer
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Depends on the module chosen; a 90-minute written examination or a term paper/project with a final presentation
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Subject-specific competence – Knowledge: • Upon completion of this module, students will be able to explain the content of the respective sub-module and critically analyse and explain the challenges arising from the interrelationships within the broader business management context. Professional competence – Skills:

	• Participants will be able to evaluate the content of the respective module and describe ways of influencing it. Personal Competence – Social Competence: • Students will be able to discuss topics and challenges relating to the respective module with experts in a professional setting, engage in debate and develop solutions. Personal competence – independence: • Students become aware of their own misconceptions and correct them. By reviewing their exercises, they can independently manage their own learning process. In addition to the subject-specific content, this module equips students with the ability to independently formulate and structure complex academic or application-oriented problems and to solve them in a structured manner appropriate to higher education.
Module content	As part of the programme (particularly from the VHB catalogue), various specialised topics in business administration are offered. These may include, for example: • Intercultural skills • Business psychology • Financial statement analysis • Idea management • Sales training • etc. At the same time, relevant ECTS credits earned whilst studying abroad can be recognised here.
Special features (e.g. online component, field visits, guest lectures, etc.)	--
Recommended reading list (Teaching and learning materials, literature)	Depending on the choice of module

BW27 Sustainability and Business Ethics

Module No./Code	BW27
	Sustainability and Business Ethics
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Where applicable, **modules***	--
Frequency with which the module is offered	Every semester
Entry requirements	--
Applicability of the module to other modules and degree programmes	Bachelor's in Business Administration (compulsory module, 6th semester); can be credited towards the Bachelor's degree programmes in Industrial Engineering and International Management
Module coordinator	Prof. Dr Audrey Stolze
Names of lecturers	Prof. Dr Audrey Stolze and Julia Drexler
Language of instruction	English in the winter semester / German in the summer semester
Number of ECTS credits awarded	5 ECTS
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours in total (5 ECTS × 30 hours) Contact hours: 60 hours (12 weeks × 4 SWS) Self-study: 90 hours (preparation/follow-up work, case studies, exam preparation)
SWS	4 SWS (seminar-based teaching with integrated case study work)
Type of assessment / Requirements for the award of credit points	Written examination, 90 minutes
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Students are familiar with the key theories of economic and business ethics and are able to analyse ethical dilemmas in a structured manner. They understand the structure of EU sustainability regulation (CSRD, ESRS, EU Taxonomy, CSDDD, LkSG) and its practical implications. They have a firm grasp of the fundamentals of carbon accounting (GHG Protocol, SBTi) and double- materiality analysis. You are able to evaluate sustainable business models and integrate ESG risks into business decisions.

	You will reflect on your own values and take responsibility for the consequences of business activities. Professional competence – knowledge • Students distinguish between descriptive and normative ethics, micro- and macro-ethics, as well as legal compliance and ethical standards. • They are familiar with utilitarian, deontological and virtue-based ethical approaches, as well as stakeholder theory, and can explain their significance for businesses and management decisions. • They understand moral agency, personal values, ethical leadership, whistleblowing and key insights from behavioural ethics, in particular moral disengagement, ethical fading, obedience to authority and bounded ethicality. • You are familiar with corporate social responsibility, stakeholder capitalism, inequality and corporate political influence as topics within business and corporate ethics. • You will understand key controversies within the field, in particular shareholder primacy versus stakeholder theory, growth versus degrowth, voluntary commitments (‘soft law’) versus binding regulation (‘hard law’), and corporate capture. Professional competence – skills • Students apply ethical theories, multi-level analysis (individual, organisation, society and the political-regulatory environment) and sustainability concepts precisely to real-world economic dilemmas. • They analyse and evaluate corporate decisions, business models, sustainability reports and corporate sustainability commitments on the basis of academic findings, regulatory requirements and robust evidence. • They identify conflicting objectives and competing legitimate values, develop well-founded courses of action and assess their economic, social and environmental consequences.

	• They are able to examine case studies in a structured manner and classify them on the basis of theory. Personal Competence – Social Competence • Students discuss controversial issues relating to business ethics and sustainability in a respectful and professionally sound manner, taking into account the perspectives of various stakeholders. • Working in groups, they develop evidence-based case analyses, present their findings in short presentations and respond constructively to counter-arguments and feedback. Personal Competence – Independence • Students independently research real-world business cases, critically evaluate sources and company information, and distinguish substantiated statements from unsubstantiated or misleading sustainability claims. • They reflect on their own values, cope with ambiguity and competing legitimate interests, and take responsibility for the reasoning behind and the consequences of their decisions.
Module content	• Fundamentals of economic and business ethics • Stakeholder theory and corporate governance • Compliance, anti-corruption and whistleblowing (HinSchG, LkSG, IDW PS 980) • Fundamentals and concepts of sustainability • Sustainable business models and ESG integration into strategy and innovation • EU sustainability regulation: Green Deal, CSRD/ESRS, EU taxonomy, CSDDD • Climate reporting: GHG Protocol (Scopes 1–3), SBTi, ISSB/IFRS S2 • Supply chain responsibility and human rights (LkSG, UN Guiding Principles) • Circular economy, sustainable marketing and greenwashing (EU Green Claims Directive) • Current debates (such as AI ethics, geopolitical resilience, etc.)

Teaching and learning methods for the module	• Seminar-based teaching with guided discussion and structured debate • Case study work • Group work with short presentations • Independent reading of academic texts and annual reports
Special features (e.g. online component, visits to practice settings, guest lectures, etc.)	No specific special features
Recommended reading list (Teaching and learning materials, literature)	• Crane, A. / Matten, D. / Glozer, S. / Spence, L. (2024): Business Ethics, 6th ed., Oxford University Press. • Baumüller, J. (2023). Sustainability Due Diligence & Governance in the ESRS. Journal of Corporate Governance, 18(6), 279–285. https://doi.org/10.34726/5364 • Raworth, K. (2017): Doughnut Economics, Random House. • EU Directive 2022/2464 (CSRD); ESRS Set 1; EU Taxonomy Regulation 2020/852; LkSG; CSDDD 2024. • Baumüller, J. (2024). Implementation of the CSRD in Germany. Zeitschrift für Corporate Governance, 19(3), 121–125. https://doi.org/10.34726/6680 • Freeman, R. E. (2010): Strategic Management: A Stakeholder Approach. Reissue, Cambridge University Press. https://doi.org/10.1017/CBO9781139192675 • Richardson, K. et al. (2023): Earth beyond Six of Nine Planetary Boundaries. Science Advances, 9(37), eadh2458. https://doi.org/10.1126/sciadv.adh2458 • OECD (2023): OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. OECD Publishing, Paris. https://doi.org/10.1787/81f92357-en

BW28 Strategic Management

Module No./Code	BW28
Module title	Strategic Management
Semester/Term	Semester
Duration of the module	Once a year
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	**--**
Frequency with which the module is offered	Every semester
Entry requirements	No specific requirements
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Kathrin Rößle
Name of the lecturer	Prof. Dr Kathrin Rößle
Language of instruction	German in the summer term / English in the winter term
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work, individually and in a team
SWS	4
Type of assessment / Requirements for the award of credit points	Examination-based term paper
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	**Subject-specific competence – knowledge** • Students have a firm grasp of the fundamentals of strategic management and are familiar with and can apply the key elements of the strategic planning process (mission, vision, objectives, strategies). • Students will learn the fundamentals of sustainable business management and will be able to explain the link to corporate social responsibility

	Professional competence – Skills • Students are able to apply methods of strategy development and tools of strategic corporate management independently and in a goal-oriented manner. • Students are able to apply the key elements required to implement a sustainable strategy. • Students can apply models and theories of strategic and operational management to business practice in a context-specific manner and derive courses of action from them. **Personal competence – social competence: … / Personal competence – independence:** • Students are able to seek targeted feedback and integrate this into their learning process. • Students are able to analyse problems in strategic business management independently. • Students acquire the ability to formulate and structure complex academic or application-oriented problems independently, and to solve them in a well-reasoned manner appropriate to university-level study.
Module content	1. Fundamentals of strategic business management (current approaches, methods and resources), including selected instruments and tools (e.g. Think-Cell and LSEG Workspace) 2. Sustainable business management 3. Strategic decision-making 4. Strategic communication
Teaching and learning methods for the module	Seminar-based teaching with exercises, case studies and practical examples
Special features (e.g. online component, field trips, guest lectures, etc.)	Optional company visits, presentations from industry
Recommended reading list (Teaching and learning materials, literature)	• Whittington, R., Scholes, K., Regnér, P., Johnson, G., Angwin, D. (2023): Exploring Strategy, Text & Cases (13th ed.). Pearson. • Lynch, R., Barish, O., Chau, V. S., Thornton, C., Warner, K. S. R. (2024): Strategic Management (10th ed.). SAGE Publications.

BW29 Business Simulation

Module No./Code	BW29
Module Title	Business Simulation
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Twice a year
Entry requirements	80 ECTS credits from the first 4 semesters of study
Applicability of the module to other modules and degree programmes	---
Module coordinator	Prof. Dr Kathrin Rößle
Name of the lecturer	Prof. Dr Bernd Hacker Prof. Dr Kathrin Rößle Prof. Dr Felix Rößle LB Julia Drexler LB Kathrin Müller
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Final written examination, 90–120 mins (80 per cent), including an integrated preparatory examination assignment (20 per cent)
Weighting of the mark in the overall mark	5 out of 190 ECTS = 2.63%
Learning outcomes of the module	Subject-specific competence – skills: • Students are able to apply business management expertise in a realistic manner in a rational and responsible way, formulate corporate objectives and strategies whilst

	thinking in an interdisciplinary manner across all business functions. • They are able to make strategic decisions, establish causal relationships between decisions and their consequences, and develop and analyse key performance indicators. • They are able to monitor and analyse the implementation of their objectives and strategies and present them in a manner appropriate to the target audience. Personal Competence – Social Competence • Students gain experience in strategic thinking across all key business functions and are able to lead cross-functional discussions. • Participants learn to work together as a team, to formulate and pursue business objectives as a group, and to justify the solutions they have developed to team members and defend them in plenary presentations. • They are able to communicate effectively within a team (listening, tolerance, engagement) and to build on the ideas of others. Personal Competence – Independence • Students are able to reflect on their communication, evaluate their own poor decisions and correct them. • They can manage their learning process by reviewing their periodic simulation results. • In addition to the subject-specific content, this module equips students with the ability to independently formulate and structure complex scientific or application-oriented problems and to solve them in a structured manner appropriate to university-level study.
Module content	• Running a realistic business simulation • Direct market-based competition with other companies • Development of a set of planning tools • Establishing transparent and goal-oriented decision-making processes within a team • Optimal coordination of all areas of the business • Incorporation of macroeconomic conditions (scenarios) • Interpretation and analysis of reporting data

	• Analysis of selected strategies in relation to corporate objectives • Efficient division of labour and cooperation
Teaching and learning methods for the module	• Simulation of a market with a supply oligopoly in a business simulation involving several company teams • Role-play • Analysis of operational problem situations from a business management perspective • Presentations of plans and analyses • Lectures combined with group discussions
Special features (e.g. online component, field trips, guest lectures, etc.)	
Recommended reading list (Teaching and learning materials, literature)	Core reading: • TOPSIM GmbH: TOPSIM General Management II Participant Handbook • Eiselt, A.: Successful Business Management with TOPSIM – General Management, Stuttgart 2018

BW30 Compulsory-elective module: Language

Module No./Code	BW30
Module title	Elective module: Language
Semester/Trimester	Please refer to the CCC module handbook for all information regarding this module
Duration of the module	
Type of course (compulsory, elective, etc.)	
Courses within the **module**, if applicable*	
Frequency with which the module is offered	
Entry requirements	
Applicability of the module to other modules and degree programmes	
Module coordinator	CCC
Name of the lecturer	
Language of instruction	
Number of ECTS credits allocated	
Total workload and its composition (e.g. self-study + contact hours)	
SWS	
Type of assessment / Prerequisites for the award of ECTS credits	
Weighting of the mark in the overall mark	
Learning outcomes of the module	
Module content	
Teaching and learning methods for the module	
Special features (e.g. online component, field trips, guest lectures, etc.)	
Recommended reading list (Teaching and learning materials, literature)	

BW31 Bachelor's Thesis

Module No./Code	BW31
Module title	Bachelor's thesis
Semester/Trimester	Summer or winter semester
Duration of the module	Time allowed: 3 months from the date the topic is assigned
Type of course (compulsory, optional, etc.)	Compulsory
Courses included in the **module**, if applicable*	--
Frequency with which the module is offered	Every semester
Entry requirements	• A minimum of 80 ECTS credits from previous semesters • Completion of the placement semester (including mdIP) or recognition of the placement semester
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Bernd Hacker
Names of academic staff	2 lecturers; at least 1 lecturer must be a full-time professor at Rosenheim University of Applied Sciences and the Faculty of Business Administration
Language of instruction	German or English (a summary in German is mandatory)
Number of ECTS credits allocated	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload
SWS	--
Type of assessment / Requirements for the award of credit points	• Graded written assignment and • graded oral examination
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	The student demonstrates the following skills within the scope of the specified topic: • independent, goal-oriented work on projects from the fields of business or science within the specified timeframe;

	• a systematic approach to problem analysis and solution development using academic methods; • competence in academic documentation; • responsible use of technical tools, in particular AI. In addition to the subject-specific content, the skills acquired by students in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education.
Module content	A practical and/or theoretical academic project in the field of business administration, economics or management. The work may take the form of a thesis (traditional Bachelor's thesis) or, by arrangement, another format, e.g. an article suitable for publication.
Teaching and learning methods for the module	Independent, academic development of solutions to a set topic
Special features (e.g. online component, field visits, guest lectures, etc.)	
Recommended reading list (Teaching and learning materials, literature)	Depending on the topic • The formal requirements issued by the faculty and, where applicable, any additional requirements set by the principal examiner must be observed.

Wahlpflichtmodule	General Management	FACT (Finance, Accounting, Controlling, Taxes)	Marketing / Vertrieb	Wirtschaftsin-formatik/ Digitalisierung	Entrepre-neurship	Economics and Business Law
BW32: Erfolgscontrolling	x	x				
BW33: Finanzcontrolling	x	x				
BW34: Steuern/ Wirtschaftsprüfung	x	x				
BW35: Externe Unternehmensrechnung	x	x				
BW36: Finanzierung	x	x				
BW37: Angewandte Spiel- und Vertragstheorie / angewandte Ökonometrie	x					x
BW38: Consumer Marketing	x		x			
BW39: Digital Marketing	x		x	x		
BW40: Kommunikations- und Medienmanagement	x		x			
BW41: Vertriebs- und Exportmanagement	x		x			
BW42: Supply Chain Management	x					
BW43: Empathie und Markenführung	x		x		x	
BW44: International Economics and Policies of Developing Countries	x					x
BW45: Personalmanagement	x				x	
BW46: Digitale Geschäftsmodelle und Entrepreneurship	x			x	x	
BW47: Strategies in International Business	x				x	
BW48: Mergers & Acquisitions	x	x				x
BW49: Digitale Geschäftsprozesse mit SAP	x			x		
BW50: Finanz- und Reportingprozesse mit SAP	x	x		x		
BW51: Analyse von betrieblichen Prozessen und Daten	x			x		
BW52: International Studies.	x	x	x	x	x	x

BW32 Performance Management

Module No./Code	BW32
Module title	Compulsory elective module: Performance Monitoring
Semester or trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module (if applicable)	B 32.1 Operational Controlling and Cost Management B 32.2 Case Studies in Performance Management
Frequency of the module	Once a year
Entry requirements	• 40 credit points • Very good knowledge of all areas of business accounting and finance • Good knowledge of spreadsheet software
Applicability of the module to other degree programmes	• Complementary support for studies in other business specialisations, particularly those relating to management accounting, taxation or auditing • Support for the acquisition of further qualifications in management accounting, particularly in relevant Master's degree programmes
Module coordinator	Prof. Dr Felix Rößle
Names of lecturers	see sub-modules
Language of instruction	German
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	• Written examination, 90–120 mins, for the BW32.1 module (50%) • Written examination, 90–120 mins, or examination-based term paper for the BW32.2 component (50%)

Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	see sub-modules
Module content	see sub-modules
Teaching and learning methods for the module	see sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	No specific details
Reading list (Compulsory reading/additional recommended reading)	see sub-modules

BW32.1 Operational Controlling and Cost Management	
Module No./Code	B 32.1
Module title	Operational Controlling and Cost Management
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW32 compulsory-elective module
Courses included in the module (if applicable)	None
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other degree programmes	--
Module coordinator	Prof. Dr Felix Rößle
Name of the academic staff member	Prof. Dr Felix Rößle
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4

Type of assessment / Requirements for the award of credit points	Written examination, 90–120 mins
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Professional competence – Knowledge: • Upon completion of this module, students will be familiar with methods and tools for planning, controlling and organising the business revenue process and for sustainable cost management. They will be able to critically analyse the relevant content from a specialist perspective and explain it. • They should develop an understanding of the interdependencies between planning and management areas, and of the obstacles to implementing measures to influence costs. Professional competence – skills: • Participants are able to identify the financial data relevant to business management and to evaluate it critically. They are capable of developing controlling concepts and applying tools for profit and cost control. Personal competence – social competence • By working on practical exercises in small groups, students are able to discuss topics and challenges relating to planning, control and cost management within a professional context and to put forward the necessary measures with sound reasoning. Personal Competence – Independence: • In this module, in addition to the subject-specific content, students acquire the ability to independently formulate and structure complex academic or application-oriented problems and to solve them in a structured manner appropriate to university-level study.
Module content	1. Operational Controlling • Controlling as a management tool • Controlling-oriented accounting, extension to the management profit and loss account • Operational planning and planning systems: tasks, structures, deadlines, integration • Management information, e.g.: reporting, budget analysis, variance analysis

	2. Cost Management • Cost transparency • Active fixed-cost management • Activity-Based Costing and Target Costing
Teaching and learning methods for the module	Seminar-based teaching, exercises, discussion, specific real-world case studies
Special features (e.g. online component, site visits, guest lectures, etc.)	• Support for teaching units through e-learning elements on the Learning Campus • Guest lectures by industry professionals and visits to companies/field trips
Reading list (Compulsory reading/additional recommended reading)	Core reading: • Coenenberg A.G., Fischer T., Günther T.: Cost Accounting and Cost Analysis, 9th edition, Stuttgart 2016 • Weber J., Schäffer U.: Introduction to Management Accounting, 15th edition, Stuttgart 2016 • Binder U.: A Quick Guide to Management Accounting, 6th edition, 2017

BW32.2 Case Studies in Performance Controlling	
Module No./Code	B 32.2
Module title	Case Studies in Performance Management
Semester or term	Winter semester, summer semester
Duration of the module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW32 compulsory-elective module
Courses included in the module (if applicable)	None
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other degree programmes	–
Module coordinator: Prof. Dr Felix Rößle / Name of the academic staff member	Prof. Dr Felix Rößle

Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination-based term paper
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Professional competence – knowledge: • Upon completion of this module, participants will be familiar with the interrelationships between operational sub-plans and the planning parameters they contain, and will understand the controlling/planning cycle. • They will be able to analyse the accounting elements in detail using specific case studies and explain their interdependencies. Professional competence – skills: • By working on cross-departmental case studies in small groups, students will be able to analyse specific practical problems in performance controlling, select controlling tools and apply them in realistic practical scenarios. • They are able to support the implementation of controlling software within organisations and apply it. Personal competence – social competence • Through working on case studies in small groups, students are able to discuss topics and challenges relating to planning, control and cost management in a professional context and to propose necessary measures with sound reasoning. Personal Competence – Independence: • By reviewing their exercises, students can manage their own learning process. They are able to seek targeted feedback and integrate this into their learning process. • In this module, in addition to the subject-specific content, participants acquire the ability to formulate complex scientific or application-oriented problems independently, to structure

	them and to solve them in a structured manner appropriate to university-level study.
Module content	1. Description of the initial situation and unresolved problems in case studies on performance management from the field of – Design of Controlling – Decision-oriented performance information – Performance management – Pricing management – Overhead cost management 2. Implementation of corporate planning with software support – Maintenance of master and transaction data – Step-by-step development of the planning process – Completing the full planning cycle 3. Analysing the situation to identify and prioritise hidden problems, root causes and interdependencies. 4. Presentation and discussion of the core problems. 5. Development of alternative solutions and their evaluation through group work. 6. Selection and justification of optimal alternatives and the formulation of a concrete proposal for action. 7. Presentation and defence of the proposal and development of an action plan.
Teaching and learning methods for the module	Case study seminar with presentation of findings and group discussion, seminar-based teaching, practical exercises
Special features (e.g. online component, field visits, guest lectures, etc.)	Support for teaching sessions through e-learning elements on the Learning Campus
Reading list (Compulsory reading/additional recommended reading)	Core reading: • Berens W., Hoffjan A., Schmitting W. (eds.): Controlling in Case Studies, Stuttgart, 1999 • Egger A., Winterheller M.: Short-Term Business Planning, 14th ed., Vienna 2007

	• Weber J., Schäffer U., Binder C.: Introduction to Controlling: Exercises and Case Studies with Solutions, 3rd edition, Stuttgart 2016

BW33 Financial Controlling

Module No./Code	BW33
Module title	Compulsory elective module: Financial Controlling
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses within the module (if applicable)	B 33.1 Advanced Management Accounting and Finance B 33.2 Case Studies in Financial Controlling
Frequency with which the module is offered	Once a year
Entry requirements	• All core modules must have been passed (with the exception of BW12 – Compulsory Elective Module in General Studies) • Very good knowledge of all areas of business accounting and finance • Initial practical experience in accounting and/or management accounting • Good knowledge of spreadsheet software
Applicability of the module to other degree programmes	• Complementing and supporting training in other business specialisations, particularly those relating to management accounting, taxation or auditing. • Support for the acquisition of further qualifications in management accounting, particularly in relevant Master's degree programmes.
Module coordinator	Prof. Dr Felix Rößle
Name of the lecturer	Prof. Dr Felix Rößle
Language of instruction	German
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	• 90-minute written examination or examination-based term paper
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%

Learning outcomes of the module	Subject-specific competence – Knowledge: • Upon completion of this module, students will have an advanced understanding of the theoretical foundations of modern finance and management accounting. They will be familiar with key capital market and valuation models (in particular portfolio theory, the CAPM and multi-factor asset pricing models) and their significance for investment and financing decisions. • They understand the relationship between risk, return and the cost of capital, and can contextualise the role of the cost of equity and debt in management accounting. • Students are familiar with advanced tools for financial and performance management (e.g. value-based performance indicators, risk-adjusted performance metrics, scenario and sensitivity analyses) and their application in the planning, management and control of business activities. Professional competence – skills: • Students can empirically estimate parameters of capital market models (e.g. beta factor, factor loadings) from data and interpret them critically. • They are able to determine the cost of capital based on the CAPM and factor models and apply it in investment analyses and business valuations. Students are also able to calculate and interpret financial ratios. • They can develop management accounting concepts that link market-based information (e.g. returns, volatilities, risk premiums) with internal financial ratios, and, building on this, design value-oriented performance indicators and reports. • Students are able to process and analyse financial and management accounting data using spreadsheet and/or statistical software, and to document the results in a manner appropriate to the intended audience. Personal Competence – Interpersonal Skills: • Through working on exercises and case studies in small groups, students are able to discuss complex issues at the interface

	between management accounting and finance with experts in a professional context and to present well-reasoned arguments in support of proposed solutions. • They are able to understand the different perspectives of stakeholders (e.g. management, controlling, investors, lenders) on financial decisions and take these into account in discussions. Personal competence – independence: • Students can independently formulate, structure and solve academic or practice-oriented problems relating to financial management (e.g. selecting suitable models). • They are able to critically reflect on their own assumptions and modelling decisions, examine alternatives and transparently present their impact on the results.
Module content	see sub-modules
Teaching and learning methods for the module	see sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	No specific details
Reading list (Compulsory reading/additional recommended reading)	see sub-modules

BW33.1 Advanced Management Accounting and Finance	
Module No./Code	B 33.1
Module title	Advanced Management Accounting and Finance
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW33 compulsory-elective module
Frequency of the module	Once a year
Entry requirements	No specific prerequisites
Applicability of the module to other degree programmes	–

Module coordinator	Prof. Dr Felix Rößle
Name of the lecturer	Prof. Dr Felix Rößle
Language of instruction	German
Number of ECTS credits allocated	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 90 mins
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge see module description above; none further Subject-specific expertise – Skills In addition to the module description: Upon successful completion of this module, students will be able to explain the basic theories relating to a company's capital structure and the market-based, expected return on an investment. Students will be able to use these theories to carry out project valuation and the valuation of entire companies. Furthermore, students will be able to support decision-making within the company using management accounting data. Personal Competence – Social Competence See module description above; no further details Personal Competence – Independence See module description above; no further details
Module content	The course deals with the preparation and making of business decisions, in particular financing and investment decisions, the assessment of investment projects and the valuation of companies, as well as the valuation of bonds and shares and the Capital Asset Pricing Model (CAPM).

Teaching and learning methods for the module	Seminar-style teaching, exercises, discussion, practical case studies
Special features (e.g. online component, field trips, guest lectures, etc.)	Support for teaching sessions through e-learning elements (BW Community, online exercises)
Reading list (Compulsory reading/additional recommended reading)	• Berk / DeMarzo, Fundamentals of Finance, 2020 • Horngren / Sundem / Burgstahler / Schatzberg, Management Accounting, 2022 • Bhimani / Horngren / Datar / Rajan, Management and Cost Accounting, 2023

BW33.2 Case Studies in Financial Controlling	
Module No./Code	B 33.2
Module title	Case Studies in Financial Controlling
Semester or term	Winter semester, summer semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW33 compulsory-elective module
Courses included in the module (if applicable)	--
Frequency of the module	Once a year
Entry requirements	No specific requirements
Applicability of the module to other degree programmes	–
Module coordinator	Prof. Dr Felix Rößle
Name of the lecturer	Prof. Dr Felix Rößle
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	90-minute written examination or examination-based term paper

Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge: see module description above; none further Professional competence – skills: Application of the skills acquired in Sub-module 1 of the module (including the overarching module description) in specific decision-making situations Personal competence – social competence see module description above; none further Personal competence – independence See module description above; no further details
Module content	Description of the initial situation and outstanding issues in case studies relating to financial controlling – Controlling – Finance, capital markets – Financing
Teaching and learning methods for the module	• Case study seminar with presentation of findings and group discussion • Seminar-based teaching, exercises
Special features (e.g. online component, field trips, guest lectures, etc.)	Support for teaching sessions through e-learning elements (Learning Campus, online exercises)
Reading list (Compulsory reading/additional recommended reading)	See Module 1

BW34 Taxation/Auditing

Module No./Code	BW34
Module title	Compulsory elective module: Taxation/Auditing
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses within the module (if applicable)	B 34.1 Business Taxation B 34.2 Auditing
Frequency with which the module is offered	Once a year
Entry requirements	All core modules must have been passed
Applicability of the module to other degree programmes	--
Module coordinator	Prof. Dr Bernd Hacker Prof. Dr Valentin Schiefele
Names of the lecturers	TBC
Language of instruction	German
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	Examination-based term paper
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	a) Professional competence: • Students will master the fundamentals required to prepare for a career as an audit assistant at a tax consultancy or audit firm, with the aim of qualifying as a 'chartered accountant' or 'tax adviser'. This also enhances students' ability to engage in discussion. • The module builds on the foundational modules in Bookkeeping and Financial Reporting, Cost and Performance Accounting, Business

	Administration, Taxation/Auditing, and Reporting and Controlling. b) Personal Competence: • Through the analysis of case studies in small groups, students' ability to engage in discussion and present arguments will be enhanced.
Module content	see sub-modules
Teaching and learning methods for the module	see sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	No specific details
Reading list (Compulsory reading/additional recommended reading)	see sub-modules

BW34.1 Business Taxation	
Module No./Code	**BW34.1**
Module title	Business Taxation
Semester or trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW34 compulsory-elective module
Courses included in the module (if applicable)	None
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other degree programmes	--
Module coordinator	Prof. Dr Valentin Schiefele
Name of the lecturers	TBC
Language of instruction	German
Number of ECTS credits allocated	5

Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	---
Weighting of the mark in the overall mark	---
Learning outcomes of the module	a) Professional competence: Students will master the fundamentals of tax law required to prepare for a career in a tax-related profession with the qualification objective of 'tax adviser'. This will also strengthen students' ability to engage in discussion. b) Personal competence: Through working on case studies in small groups, students' ability to engage in discussion and present arguments will be enhanced
Module content	In-depth study of selected income taxes, property taxes and transfer taxes through case studies
Teaching and learning methods for the module	Seminar-style teaching, practical exercises, discussion
Special features (e.g. online component, field trips, guest lectures, etc.)	Guest lectures by tax advisers on topics relevant to professional practice
Reading list (Compulsory reading/additional recommended reading)	Core reading: • Preißer/Girlich (eds.): The Tax Adviser Examination, Volumes 1–3, 20th edition 2021, Schäffer-Poeschel Verlag, ISBN 978-3-7910-5133-8 • Beck's Tax Laws • Beck's Tax Guidelines • Beck's Tax Decrees

BW34.2 Auditing	
Module No./Code	**BW34.2**
Module title	Auditing
Semester or term	Winter semester, summer semester

Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW34 compulsory-elective module
Courses included in the module (if applicable)	None
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other degree programmes	–
Module coordinator	Prof. Dr Bernd Hacker
Name of the lecturer	TBC
Language of instruction	German or English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	--
Weighting of the mark in the overall mark	--
Learning outcomes of the module	a) Professional competence: Students will have mastered the fundamentals required to prepare for a career as an audit assistant at an audit firm, with the aim of qualifying as a 'chartered accountant'. b) Personal competence: Through working on case studies in small groups, students' ability to engage in discussion and present arguments will be strengthened
Module content	Audit of annual accounts under commercial law and the auditor's report
Teaching and learning methods for the module	Seminar-based teaching, practical exercises
Special features (e.g. online component, visits to practising firms, guest lectures, etc.)	Guest lectures by chartered accountants on topics relevant to professional practice

Reading list (Compulsory reading/additional recommended reading)	• Institute of Chartered Accountants (ed.): WP Handbook 2026, Auditing and Financial Reporting, 19th edition, Düsseldorf 2026, ISBN: 978-3-8021-2493-8 • Institute of Auditors (ed.): International Financial Reporting Standards (IFRS), 14th edition, Düsseldorf 2021, ISBN: 978-3-8021-2519-5 • IDW (ed.): IDW Auditing Standards, IDW Statements on Financial Reporting, Volumes I–III, IDW-Verlag, Düsseldorf

BW35 External Financial Reporting

Module No./Code	BW35
Module title	Compulsory elective module: External Financial Reporting
Semester or term	Semester
Duration of the module	1 or 2 semesters
Type of course (compulsory, optional, etc.)	Elective
Where applicable, modules within the programme*	**BW35.1: External Corporate Accounting** BW35.2: Case Studies in External Financial Reporting
Frequency of the module	Once a year
Entry requirements	• All core modules passed • Very good knowledge of all areas of business accounting and finance • Initial practical experience in accounting

Applicability of the module to other degree programmes	• Complementary support for training in other business specialisations, particularly those relating to management accounting, finance and investment, as well as taxation or auditing. • Support for the acquisition of further qualifications in external corporate accounting, particularly in relevant Master's degree programmes.
Module coordinator	Prof. Dr Bernd Hacker
Names of lecturers	see sub-modules
Language of instruction	German or English
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	• Written examination, 90–180 mins • Written examination, 90–120 mins, or examination-based term paper
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	Professional competence – knowledge • Students should develop an understanding of the interrelationships between corporate information and reactions on the capital market. • The module builds on the foundation modules in Accounting and Financial Reporting, Cost and Performance Accounting, Business Administration, Taxation/Auditing, and Reporting and Controlling. Professional competence – skills: • Students should acquire the ability to apply national and international accounting standards. • Students should acquire the ability to prepare and analyse annual and consolidated financial statements in accordance with national and international regulations. • The aim of the module is to prepare students for careers in tax consultancy and auditing, as well as in the accounting departments of companies or in banks.

	Personal Competence – Social Competence • Through working on case studies in small groups, students' ability to engage in discussion and present arguments is to be strengthened. • Excursions and talks by practitioners provide direct insight into professional practice. Personal Competence – Independence • Students are able to discuss complex issues relating to financial reporting under national and international rules independently and knowledgeably with experts. • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to university-level study.
Module content	see sub-modules
Teaching and learning methods for the module	see sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	• Teaching sessions supported by e-learning elements (BW Community, Learning Campus, online exercises) • Guest lectures by practitioners and visits to businesses/excursions are possible
Reading list (Compulsory reading/additional recommended reading)	• Ballwieser, Wolfgang: IFRS Accounting. Concepts, Rules and Effects, 3rd ed., Munich 2013. • Coenenberg, Adolf G./Haller, Axel/Schultze, Wolfgang: Annual Accounts and Financial Statement Analysis, 27th ed., Stuttgart 2024 (additional workbook available). • Ewert, Ralf/Wagenhofer, Alfred: External Corporate Accounting, 4th ed., Berlin et al., 2023. • Küting, Karlheinz/Weber, Claus-Peter: Balance Sheet Analysis, 10th ed., Stuttgart 2012. • Pellens, Bernhard/Fülbier, Rolf U./Gassen, Joachim/Sellhorn, Thorsten: International Financial Reporting, 12th ed., Stuttgart 2023.

BW35.1 External Corporate Accounting	
Module No./Code	B 35.1
Module title	External Corporate Accounting
Semester or term	Winter semester, summer semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW35 compulsory-elective module
Courses included in the module (if applicable)	None
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other degree programmes	--
Module coordinator	Prof. Dr Bernd Hacker
Name of the lecturer	Prof. Dr Bernd Hacker
Language of instruction	German or English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 90–180 mins
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Professional competence – knowledge • Understanding of the fundamental methods and functions of external corporate accounting in accordance with national and international rules. • Understanding of financial markets and the significance of information. • In-depth understanding of the concepts and rules of IFRS. Upon completion of the sub-module, students should be able to prepare, understand and explain the fundamental components of an IFRS financial statement.

	• An in-depth understanding of the concepts and rules governing consolidated financial statements. Upon completion of this sub-module, students should be able to prepare, understand and explain consolidated financial statements in accordance with the German Commercial Code (HGB) and IFRS. Professional competence – skills • Ability to assess obstacles to application and to evaluate proposed solutions in business practice. Personal competence – social competence See module description above; no further details Personal competence – independence See module description above; no further details
Module content	• Institutional foundations • Functions of external financial reporting • Annual financial statements in accordance with national and international standards (IFRS) • Consolidated financial statements in accordance with national and international standards (IFRS) • Balance sheet analysis • Disclosure, capital market communication and investor relations
Teaching and learning methods for the module	Seminar-based teaching, exercises, discussion, practical case studies
Special features (e.g. online component, field visits, guest lectures, etc.)	• Support for teaching sessions via e-learning elements (BW Community, online exercises) is possible • Guest lectures by industry professionals and visits to companies/field trips are possible
Reading list (Compulsory reading/additional recommended reading)	• Ballwieser, Wolfgang: IFRS Accounting. Concepts, Rules and Effects, 3rd ed., Munich 2013. • Coenenberg, Adolf G./Haller, Axel/Schultze, Wolfgang: Annual Accounts and Financial Statement Analysis, 27th ed., Stuttgart 2024 (additional workbook available). • Ewert, Ralf/Wagenhofer, Alfred: External Corporate Accounting, 4th ed., Berlin et al. 2023.

	• Küting, Karlheinz/Weber, Claus-Peter: Balance Sheet Analysis, 10th ed., Stuttgart 2012. • Pellens, Bernhard/Fülbier, Rolf U./Gassen, Joachim/Sellhorn, Thorsten: International Financial Reporting, 12th ed., Stuttgart 2023.

BW35.2 Case Studies in External Corporate Accounting	
Module No./Code	B 35.2
Module title	Case Studies in External Corporate Accounting
Semester or Term	Winter semester, summer semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW35 compulsory-elective module
Courses included in the module (if applicable)	None
Frequency of the module	Once a year
Entry requirements	None
Applicability of the module to other degree programmes	--
Name of the lecturer	Prof. Dr Bernd Hacker as well as guest lecturers from industry
Language of instruction	German or English
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 contact time and 90 hours of home preparation and follow-up work
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination-based term paper
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge see module description above; none further Professional competence – skills

	Application of the skills acquired in Sub-module 1 of the module to specific decision-making situations, in particular: • Application of the methods and standards of external corporate accounting in accordance with national and international rules. • Ability to analyse specific problems in external corporate accounting arising from business practice. • Review of established and current solution concepts in the context of business practice requirements. • Preparation and analysis of annual and consolidated financial statements in accordance with the German Commercial Code (HGB) and International Financial Reporting Standards (IFRS). • Analysis of sustainability reports and ESG reports in accordance with the CSRD, ESRS and ISSB. Personal Competence – Social Competence See module description above; no further details Personal Competence – Independence See module description above; no further details
Module content	• Description of the initial situation and outstanding issues in case studies relating to external financial reporting from the range – Preparation of the annual accounts – Decision-oriented performance information – Accounting policies • Practical problem-solving for cases under the German Commercial Code (HGB) and International Financial Reporting Standards (IFRS) • Case studies on balance sheet analysis and consolidated financial statements • Presentation and discussion of key issues • Development of alternative solutions and their evaluation through group work • Presentation
Teaching and learning methods for the module	• Case study seminar with presentation of findings and group discussion

	• Seminar-based teaching, exercises
Special features (e.g. online component, field visits, guest lectures, etc.)	Support for teaching sessions via e-learning elements (BW Community, online exercises) is possible
Reading list (Compulsory reading/additional recommended reading)	• See above, Sub-module 1; additionally: • Hommel, Michael/Rammert, Stefan, IFRS Financial Statement Analysis: Case by Case, 3rd ed., Frankfurt am Main 2012. • Hommel, Michael/Rammert, Stefan/Wüstemann, Jens: Consolidated Financial Statement Analysis: Case by Case, 6th ed., Frankfurt am Main 2018. • Küting, Karlheinz/Weber, Claus-Peter: Consolidated Financial Statements, 14th ed., Stuttgart 2018.

BW36 Finance

Module No./Code	BW36
Module title	Compulsory elective module: Finance
Semester or trimester	Semester
Duration of the module	1 or 2 semesters
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, if applicable*	B 36.1: Financing B 36.2: Case studies in finance
Frequency with which the module is offered	Once a year
Entry requirements	• All core modules passed (except BW12 – FWPF Languages) • Very good knowledge of business statistics and business mathematics
Module coordinator	Prof. Dr Valentin Schiefele
Names of lecturers	See sub-modules
Language of instruction	German or English
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	• Written examination, 90–180 mins • Written examination, 90–120 mins, or examination-based term paper
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	a) Subject-specific learning outcomes: • The module builds on the foundation modules ABWL I + II, Business Statistics and Business Mathematics. • Students should understand capital markets, how they function and their mechanisms. • Students should gain a comprehensive overview of financial instruments.

	• Students should develop the ability to plan and evaluate investment and financing measures. b) Cross-disciplinary learning outcomes: • The aim of the module is to prepare students for careers with financial service providers such as banks or insurance companies, and in relevant specialist departments of companies in other sectors. • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education.
Module content	See sub-modules
Teaching and learning methods for the module	See sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	• Support for teaching units via e-learning elements (BW Community, online exercises) is possible • Guest lectures by practitioners and visits to businesses/excursions are possible
Reading list (Compulsory reading/additional recommended reading)	See sub-modules

BW36.1 Finance	
Module No./Code	B 36.1
Module title	Finance
Semester or term	Winter semester, summer semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW36 compulsory-elective module
Courses included in the module (if applicable)	None
Frequency with which the module is offered	Once a year
Entry requirements	None

Applicability of the module to other degree programmes	--
Module coordinator	Prof. Dr Valentin Schiefele
Name of the lecturer	Prof. Dr Valentin Schiefele
Language of instruction	German or English
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 90–180 mins
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	a) Subject-specific learning outcomes: • Understanding the fundamental mechanisms and functions of capital markets. • Students should gain a comprehensive overview of financial instruments. • Students should acquire the ability to plan and evaluate investment and financing measures. b) Cross-disciplinary learning outcomes: see module description above; no further
module content	Investment decisions under uncertainty Capital market theory Portfolio theory Determining the cost of capital Bonds and their valuation, bond management Capital structure, capital structure theory and the cost of capital Derivatives – forwards, futures and options
Teaching and learning methods for the module	Seminar-based teaching, practical exercises, discussion, specific real-world case studies
Special features (e.g. online component, field trips, guest lectures, etc.)	• Support for teaching sessions via e-learning elements (BW Community, online exercises) is possible • Guest lectures by industry professionals and visits to businesses/field trips are possible

Reading list (Compulsory reading/additional recommended reading)	• Perridon / Steiner / Rathgeber, Corporate Finance, 17th ed., 2016.

BW36.2 Case Studies in Finance	
Module No./Code	B 36.2
Module title	Case Studies in Finance
Semester or term	Winter semester, summer semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW36 compulsory-elective module
Courses included in the module (if applicable)	None
Frequency with which the module is offered	Once a year
Entry requirements	None
Applicability of the module to other degree programmes	--
Name of the lecturer	Prof. Dr Valentin Schiefele
Language of instruction	German or English
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination-based term paper
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	a) Subject-specific learning outcomes: Application of the skills acquired in Sub-module 1 of the module using specific case studies, in particular:

	• Bond valuation. • Optimisation of the capital structure. • Valuation of derivatives. b) Cross-disciplinary learning outcomes: • see module description above; no further
module content	Investment decisions under uncertainty Capital market theory Portfolio theory Determining the cost of capital Bonds and their valuation, bond management Capital structure, capital structure theory and the cost of capital Derivatives – forwards, futures and options
Teaching and learning methods for the module	Case study seminar with presentation of findings and group discussion Seminar-based teaching, practical exercises
Special features (e.g. online component, field trips, guest lectures, etc.)	Support for teaching sessions via e-learning elements (BW Community, online exercises) is possible
Reading list (Compulsory reading/additional recommended reading)	• Perridon / Steiner / Rathgeber, Corporate Finance, 17th ed., 2016.

BW37 Applied Game Theory and Contract Theory / Applied Econometrics

Module No./Code	BW37
Module title	Applied Game Theory and Contract Theory / Applied Econometrics
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the **module**, if applicable*	B 37.1 Applied Game Theory and Contract Theory B 37.2 Applied Econometrics
Frequency of the module	Once a year
Entry requirements	• All core modules passed (except BW12 – FWPF Languages) • Good knowledge of the fundamentals of economics and statistics
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Stephan O. Hornig
Name of the academic	Prof. Dr Stephan O. Hornig
Language of instruction	German and/or English
Number of ECTS credits awarded	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	• A 90-minute written examination or an examination dissertation for sub-assessment B. 37.1 Applied Game Theory and Contract Theory • A 90-minute written examination or a term paper for module B 37.2 Applied Econometrics
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	In general, the learning outcomes of the module are as follows:

	a) Subject-specific learning outcomes: • Students should understand key fundamental models of game theory and contract theory and learn how they can be applied in economic practice. • Using modern methods from game theory and contract theory, students are to develop the ability to think strategically as a basis for making strategic management decisions. • Students should understand key fundamental methods of econometrics and become familiar with their application in economic practice. • Using fundamental econometric methods, students are to acquire the competence to apply modern methods of analysing corporate and market data in preparation for strategic management decisions. b) Interdisciplinary learning outcomes: • Through group work, students develop appropriate team-oriented skills and leadership behaviours. • Acquisition of abstract-theoretical problem-solving skills with practical application. • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education. Specifically, the learning outcomes are broken down into subject-specific competence – knowledge, subject-specific skills, personal competence – social competence and personal competence – independence – in the description of the two module courses.
Module content	See sub-modules
Teaching and learning methods for the module	See sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	
Recommended reading list (teaching and learning materials, literature)	See sub-modules

BW37.1 Applied Game Theory and Contract Theory	
Course number/code	B 37.1
Semester/trimester	Semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW37 compulsory-elective module
Frequency of the course	Once a year
Entry requirements	See the general module description above.
Name of the lecturer	Prof. Dr Stephan O. Hornig
Language of instruction	German and/or English
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which: 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	A 90-minute written examination or an examination-based term paper
Weighting of the mark in the overall module mark	50 %
Learning outcomes of the module	*a) Subject-specific competence: Knowledge* • Students should understand key fundamental models in game theory and contract theory and become familiar with their applicability to economic practice. *b) Professional competence: Skills* • Using modern methods from game theory and contract theory, students will develop the ability to think strategically in preparation for strategic management decisions. *c) Personal Competence: Social Skills* • Through group work, students develop appropriate team-oriented skills and leadership behaviours. *d) Personal competence: Independence* • Acquisition of abstract, theoretical problem-solving skills with practical application. • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and

	structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education.
Course content	Topics covered include, amongst others: • Strategies, (Nash) equilibria and the prisoner's dilemma • The concept of subgame perfection • The role of information • Credible and non-credible threats • Reputation • Cooperative versus competitive behaviour • Auctions
Teaching and learning methods	Seminar-based teaching with exercises and case studies, as well as student presentations and guest lectures
Recommended reading list (Teaching and learning materials, literature)	• Berz, G. (2014): Game-theoretical negotiation and auction strategies. With practical examples ranging from online auctions to investment banking. 2nd ed. Stuttgart: Schäffer-Poeschel Verlag. • Bolton, P., Dewatripont, M. (2005): Contract Theory. Cambridge, London: MIT Press. • Dixit, A.K., Nalebuff, B.J. (2010): The Art of Strategy. A Game Theorist's Guide to Success in Business and Life. New York, London: W.W. Norton & Company. • Dixit, A.K., Nalebuff, B.J. (2018): Game Theory for Beginners. Strategic Know-how for Winners. Stuttgart: Schäffer-Poeschel Verlag. • Hatfield, M. (2012): Game Theory in Management. Modelling Business Decisions and their Consequences. London, New York: Routledge. • Heifetz, A. (2012): Game Theory. Interactive Strategies in Economics and Management. Cambridge et al.: Cambridge University Press. • Holler, M.J., Illing, G. (2019): Introduction to Game Theory. 8th ed. Berlin, Heidelberg: Springer Gabler. • Winter, S. (2015): Fundamentals of Game Theory. A Textbook and Workbook for (self-)study. Berlin, Heidelberg: Springer Gabler.

BW37.2 Applied Econometrics	
Course number/code	B 37.2
Semester/Trimester	Semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW37 compulsory-elective module
Frequency of the course	Once a year
Entry requirements	See the general module description above.
Name of the lecturer	Prof. Dr Stephan O. Hornig
Language of instruction	German and/or English
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which: 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	A 90-minute written examination or an examination-based term paper
Weighting of the mark in the overall module mark	50 %
Learning outcomes of the course	*a) Subject-specific competence: Knowledge* • Students should understand key fundamental methods of econometrics and become familiar with their applicability in economic practice. *b) Professional competence: Skills* • Using fundamental econometric methods, students will acquire the competence to apply modern analytical methods to corporate and market data as a basis for strategic management decision- . *c) Personal competence: Social skills* • Through group work, students develop an appropriate team-oriented approach and leadership skills. *d) Personal competence: Independence* • Acquisition of abstract-theoretical problem-solving skills with practical application. • In addition to the subject-specific content, the skills acquired by students in this module

	include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to a university context.
Course content	Topics covered include: • Point estimation, interval estimation, hypothesis testing • Linear regression analysis • Multiple regression analysis • Regression analysis with time series data
Teaching and learning methods	Seminar-based teaching with exercises and case studies, as well as student presentations and guest lectures
Special features (e.g. online component, field visits, guest speakers, etc.)	
Recommended reading list (Teaching and learning materials, literature)	• Auer, B., Rottmann, H. (2020): Statistics and Econometrics for Economists. An Application-Oriented Introduction. 4th ed. Berlin, Heidelberg: Springer Gabler. • Backhaus, K., Erichson, B., Plinke, W., Weiber, R. (2018): Multivariate Analysis Methods. An application-oriented introduction. 15th ed. Berlin, Heidelberg: Springer Gabler. • Greene, W.H. (2018): Econometric Analysis. 8th ed. Pearson. • Kennedy, P. (2008): A Guide to Econometrics. 6th ed. Hoboken: John Wiley & Sons. • Schira, J. (2021): Statistical Methods in Economics and Business Administration: Theory and Practice. 6th ed. Munich: Pearson. • Wewel, M.C. (2019): Statistics in Bachelor's Degree Programmes in Business Administration and Economics: Methods, Application, Interpretation. 4th ed. Munich: Pearson. • Wooldridge, J.M. (2019): Introductory Econometrics. A Modern Approach. 7th ed. Independence: Cengage Learning.

BW38 Consumer Marketing

Module No./Code	BW38
Module Title	Compulsory elective module 'Consumer Marketing'
Semester/Trimester	Summer semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the **module**, if applicable*	**BW38.1 Retail Marketing and Brand Management** BW38.2 Project Studies in Consumer Marketing
Frequency with which the module is offered	Once a year
Entry requirements	• Successful completion of the modules Marketing I or Marketing II is a prerequisite • All core modules must have been passed (with the exception of BM 12 – Compulsory elective module in general studies)
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Brigitte Kölzer
Name of the lecturer	See sub-modules
Language of instruction	German
Number of ECTS credits allocated	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	The examination consists of two components. • A 90-minute written examination for component BW38.1 to assess the knowledge acquired in the subject area (50% of the credits) • A term paper with a final presentation for component BW38.2 to assess the student's ability to apply the knowledge acquired (50% of the credit points)

Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	See sub-modules
Teaching and learning methods for the module	See sub-modules
Special features (e.g. online component, field trips, guest lectures, etc.)	• Interactive use of the Moodle e-learning platform and other online tools • Extensive involvement of guest speakers, case studies and field trips
Recommended reading list (Teaching and learning materials, literature)	See sub-modules

BW38.1 Retail Marketing and Brand Management	
Course number/code	**BW38.1**
Semester/trimester	Semester
Type of course (Compulsory, optional, etc.)	Compulsory within the compulsory-elective module BW38 ‘Consumer Marketing’
Frequency of the course	Once a year
Name of the lecturer	Prof. Dr Brigitte Kölzer, TBC
Language of instruction	German
Number of ECTS credits awarded	4
Workload and its composition (e.g. self-study + contact hours)	120 hours’ total workload, of which 60 hours of contact time and 60 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	A 90-minute written examination for the BW38.1 component
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	*Subject-specific competence – Knowledge:* • Students are familiar with the interrelationships and business relationships between consumer goods manufacturers and retail companies in the context of end-consumer markets

	• They have an overview of the fundamental components of strategic brand management in consumer goods and retail companies • They are familiar with the components of brand management in the consumer goods sector • They gain an overview of the specific characteristics and structure of the retail and wholesale sectors. • Students learn about decision-making processes within the context of marketing planning for retail companies. • You will be familiar with the specific characteristics of online retail *Professional competence – skills:* • Upon completion of this module, students will be able to apply their knowledge to practical issues. • They will be able to critically evaluate brand and retail concepts and identify areas for improvement in marketing. • They develop conceptual thinking through practical examples and case studies *Personal competence – social competence* • Through group work and interactive exercises, students learn to reflect on the theoretical content. • Students' ability to discuss and evaluate retail and brand strategies is strengthened through task discussions and case studies. *Personal competence – independence* • Students are able to manage their own learning process by reviewing their exercises. • The ability to organise one's own learning is enhanced through the use of the 'inverted classroom' approach – that is, tasks to be completed at home before and after class.
Course content	1 Fundamentals of consumer goods marketing 2 Brand management in consumer goods marketing a. The role of brands in purchasing behaviour b. Strategic positioning of a brand c. Operational decisions regarding brand development (branding) 3 Distinctive features of retail marketing a. Structure of the retail sector

	b. Shopping behaviour in the retail sector c. Strategic and operational marketing decisions in retail businesses d. Distinctive Features of Online Retail
Teaching and learning methods	• Seminar-based delivery of course content in thematic modules • Application of theoretical knowledge through practical exercises in group work
Special features (e.g. online component, field trips, guest speakers, etc.)	• Guest lectures and excursions • Practical examples and case studies to illustrate theoretical knowledge
Recommended reading list (Teaching and learning materials, literature)	• Ahlert, D./ Kenning, P.: Retail Marketing: Fundamentals of Market-Oriented Management of Retail Businesses, 2nd ed., Berlin 2018. • Esch, F.-R.: Strategy and Techniques of Brand Management, 9th ed., Munich 2018 • Liebmann, H.-P./ Zentes, J./ Swoboda, B.: Retail Management, 3rd ed., Munich 2019. • Heinemann, G.: The New Online Retail – Business Models and Channel Excellence in Digital Commerce, 8th ed., Wiesbaden 2017. • Meffert, H./ Burmann, Chr./ Koers, M.: Brand Management: Identity-Oriented Brand Management and Practical Implementation. With best-practice case studies, Wiesbaden 2012. • Müller-Hagedorn, L./ Natter, M.: Retail Marketing, 5th ed., Stuttgart 2011.

BW38.2 Project Studies in Consumer Marketing	
Course No./Code	**BW38.2**
Semester/Trimester	Summer semester
Type of course (compulsory, elective, etc.)	Compulsory in the BW38 Consumer Marketing compulsory-elective module
Frequency of course delivery	Once a year
Name of the lecturer	Prof. Dr Brigitte Kölzer
Language of instruction	German

Number of ECTS credits awarded	6
Workload and its composition (e.g. self-study + contact hours)	180 hours' total workload, of which 60 hours of contact time and 120 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Term paper with final presentation
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	*Subject-specific competence – knowledge* • Students know how to analyse information about the market, the competition and customers, and summarise this into a recommendation. • They are familiar with the approach and structure of typical project topics in companies. • They are familiar with the sources of information and the challenges involved in gathering information within consumer goods and retail companies. *Professional competence – skills* • Upon completion of this module, students will be able to apply their theoretical knowledge to a specific practical project from a company. • They can structure project tasks, define sub-tasks and work on them independently. • They can analyse the initial situation of a consumer goods or retail company in a structured manner and develop strategies and measures based on this analysis. *Personal Competence – Social Skills* • Through project work in small groups, students develop leadership skills, communication skills, conflict management skills and a team-oriented approach. • Through discussions and social interaction, they develop joint, creative and structured solutions. • They can organise time and the team and practise conflict resolution within the team. • They develop an awareness of innovation techniques and teamwork. • They are able to present the results of the project professionally. *Personal Competence – Independence*

	• Upon completion of the module, students will be able to independently structure the content of marketing projects using project management methods. • They can carry out, evaluate and document analyses independently. • Students will be able to independently develop an innovative marketing concept for a specific company.
Course content	Depending on the topics specified by the companies. Typical structure of the course: 1. Fundamentals of managing marketing and market research projects 2. Definition of the task and briefing by the companies 3. Analysis of company objectives, market and competitive data, and customer information (including market research where applicable) 4. Development of the marketing concept – strategy, positioning and marketing mix 5. Presentation of the concept
Teaching and learning methods	• Working on topics in project groups of approx. 3–5 people • Seminar-based delivery of selected course content, including contributions from guest speakers from industry • Coaching of teams on their specific issues by the professor/seminar leader • Teaching of presentation techniques and project management methods • Presentation of results
Special features (e.g. online component, field trips, guest speakers, etc.)	• Guest lectures and collaboration with companies • Interactive use of the Moodle online platform
Recommended reading list (Teaching and learning materials, literature)	Reading list subject to the specific topic covered.

BW39 Digital Marketing

Module No./Code	BW39
Module title	Digital Marketing
Semester/Term	Winter semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the **module**, if applicable*	BW39.1 Digital Marketing Colloquium BW39.2 Digital Marketing Project Studies
Frequency with which the module is offered	Once a year
Entry requirements (recommended)	• Passing all core modules, in particular the compulsory module 'Fundamentals of Marketing' • Initial practical experience in marketing and content development (photography, video, text)
Applicability of the module to other modules and degree programmes	WIF, WING (AWPM)
Module coordinator	Prof. Dr Janett Höllmüller
Name of the lecturer	Prof. Dr Janett Höllmüller
Language of instruction	German
Number of ECTS credits awarded	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Special features (e.g. online component, field visits, guest speakers, etc.)	See sub-modules
Type of assessment / Requirements for the award of credit points	The examination consists of two components • Written examination 60–120 mins (50%) • Project work with a presentation and oral defence (50%)

Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	
Module content	See sub-modules BW39.1 and BW39.2
Teaching and learning methods for the module	See sub-modules BW39.1 and BW39.2
Special features (e.g. online component, field visits, guest lectures, etc.)	Course content is taught and practised in a practical manner, discussed with industry experts (BW39.1) and applied as part of a project (BW39.2).
Recommended reading list (teaching and learning materials, literature)	See sub-modules

BW39.1 Digital Marketing Colloquium	
Course number/code	**BW39.1**
Semester/trimester	Winter semester
Type of course (compulsory, elective, etc.)	Compulsory within the compulsory-elective module ‘Digital Marketing’
Frequency of the course	Once a year
Entry requirements (recommended)	see above
Name of the lecturer	Prof. Dr Janett Höllmüller
Language of instruction	German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours’ total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination, 60–120 mins.
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	Upon completion of the Digital Marketing Colloquium (BW39.1) module, students will be able to demonstrate the following knowledge and apply the following skills and competences to their further studies and professional practice: Subject-specific knowledge • Students have a firm grasp of the **conceptual and strategic fundamentals** of digital marketing. • Participants are familiar with **the** key **communication channels and tools of digital marketing and understand how** to integrate **them** and systematically measure their success. Technical Skills • Students learn **methods** for **systematically analysing and solving digital marketing challenges.**

	• Participants are able to apply the key **tools** of digital marketing **to solve** complex, **practice-oriented problems** in digital marketing and learn to develop content in a targeted manner. • Students are able to **discuss** tools and methods with experts **in a knowledgeable manner**. • Students are able to **operationalise and measure the success** of marketing communications. Social skills • Participants acquire the skills to give **and receive** constructive feedback, **and to engage in goal-oriented and constructive discussions**. • Students develop their **ability to work in a team.** • Students learn **to present and explain their** own **ideas and solutions** confidently and professionally **to larger groups, experts, managers and entrepreneurs.** Independence • Students learn to **organise** themselves **independently** to tackle tasks **within a team and to work in a results-oriented manner**. • Participants are able to **apply** the **knowledge** they have acquired **independently and in a manner appropriate to the problem at hand** to a variety of practical tasks. • Participants develop **the ability to exercise sound judgement when dealing with digital media, particularly social media** and **disinformation**. • Students acquire the ability **to independently identify and formulate** application-oriented **problems, and to solve them** in **a structured, practice-relevant** manner that is well-reasoned and results-oriented, in a way appropriate to higher education.
Course content	1. Digital Marketing: Basic Concepts and Strategic Foundations 2. Content development, storytelling, use of AI and prompts 3. Social media marketing 4. Web usability, user experience and conversion management, search engine and generative engine optimisation (SEO/GEO)

	5. Measuring success
Teaching and learning methods	• Seminar-based delivery of course content with a high proportion of practical examples and practical exercises using appropriate software applications and templates • Specialist presentations and discussions with senior managers and digital marketing experts • Home-based preparation and follow-up work on expert discussions and practical exercises
Special features (e.g. online component, field visits, guest speakers, etc.)	• Close involvement of senior managers and experts with practical experience in digital marketing • Case studies using appropriate software applications
Recommended reading list (Teaching and learning materials, literature)	Core reading • Kreutzer, Ralf T. (2022), Online Marketing, Springer Gabler • Meffert, H. et al. (2024), Marketing: Fundamentals of Market-Oriented Business Management, Springer Gabler • Further reading will be discussed during the course depending on the specific project topic

BW39.2 Project Studies in Digital Marketing	
Course number/code	**BW39.2**
Semester/Trimester	Winter semester
Type of course (Compulsory, optional, etc.)	Compulsory within the compulsory-elective module ‘Digital Marketing’
Frequency of the course	Once a year
Entry requirements (recommended)	see above
Name of the lecturer	Prof. Dr Janett Höllmüller
Language of instruction	German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours’ total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Project-based dissertation with presentation and oral defence
Weighting of the mark in the overall module mark	50 %
Learning outcomes of the course	Subject-specific knowledge Students will acquire an **in-depth, practice-oriented understanding** of: • **the conceptual and strategic fundamentals** of digital marketing and how to measure its success • brand-strategic **content development** throughout the customer journey • key **models, communication channels and tools of digital marketing**. Professional Skills • Students acquire the ability to carry out systematic and goal-oriented **communication and competitive analyses** for practical marketing problems. • They learn to develop systematic and goal-oriented**, cross-channel integrated digital**

	marketing communication concepts for real-world problems. • Students acquire the ability to **develop content** in various formats in a goal-oriented and brand-strategic manner, tailored to specific channels and target groups. • Students are able to **operationalise and measure** the **marketing communication success of their concepts.** Social skills • You will gain experience and skills in the areas of **self-organisation and teamwork**. • Students acquire the ability to conduct **constructive and solution-oriented professional discussions** against the backdrop of a specific project task. • They develop the ability **to present their own concepts and proposed solutions professionally to larger groups, experts, industry leaders and entrepreneurs, as well as to discuss** and defend them **systematically and knowledgeably**. Independence • Students learn to **manage** themselves **independently over an extended period** whilst working in a team to solve a **project task**, and to work in a results-oriented manner. • They develop autonomy in organising and **planning their resources** to solve complex, practical problems. • Students develop their **own critical judgement when dealing with digital media, particularly social media.** • Students **develop the ability to assess the relevance, feasibility and resource requirements of digital marketing solutions** in practice. • Students acquire the ability **to independently identify and formulate** application-oriented, complex **problems**, and **to develop practice-relevant solutions** in a reasoned and results-oriented manner, working independently with a student team .

Course content	1. Project briefing with industry partners 2. Situational analysis, in particular target audience and competitive analysis 3. Creative strategy and content development 4. Cross-channel integrated communication concept, including an approach to the targeted measurement of the developed concept's success. (Basis: BW39.1) 5. Presentation of results and defence of findings (as a team, before a larger group comprising subject matter experts and senior managers/entrepreneurs).
Teaching and learning methods	• Work carried out in project groups of approx. 3–5 students • Coaching sessions and in-depth seminar-based exploration of digital marketing content with industry experts • Peer reviews and discussions
Special features (e.g. online component, field visits, guest speakers, etc.)	Extensive involvement of digital marketing specialists, senior managers and entrepreneurs
Recommended reading list (Teaching and learning materials, literature)	Core reading • Kreutzer, Ralf T. (2022), Online Marketing, Springer Gabler • Meffert, H. et al. (2024), Marketing: Fundamentals of Market-Oriented Business Management, Springer Gabler • Further reading will be discussed during the course, depending on the specific project topic

BW40 Communication and Media Management

Module No./Code	BW40
Module Title	Communication and Media Management
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the **module**, where applicable*	**BW40.1 Management in the Communications and Media Sector** BW40.2 Case Study on Communication and Media Management
Frequency of the module's offering	Once a year
Entry requirements	• Successful completion of the Marketing I or Marketing II modules as a prerequisite • All core modules must have been passed (with the exception of BM 12 – Compulsory Elective Module in General Studies)
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Brigitte Kölzer
Name of the lecturer	See sub-modules
Language of instruction	German
Number of ECTS credits allocated	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	The examination consists of two components. • A 90-minute written examination for component BW40.1 to assess the knowledge acquired in the subject area (50% of the credit points) • Term paper with a final presentation for component BW40.2 to assess the ability to apply and transfer the knowledge acquired (50% of the credits)

Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	See sub-modules
Teaching and learning methods for the module	See sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	• Interactive use of the Moodle e-learning platform • Extensive involvement of guest speakers, case studies and field trips
Recommended reading list (Teaching and learning materials, literature)	• Bruhn, M.: Communication Policy: The Systematic Use of Communication for Businesses, 8th ed., Munich 2019 • Gläser, M.: Media Management, 4th ed., Munich 2021. • Kreutzer, Ralf T., Online Marketing, Wiesbaden 2019. • Meffert, H.; Burmann, C.; Kirchgeorg, M.; Eisenbeiß, M., Marketing: Fundamentals of Market-Oriented Business Management, Wiesbaden 2019. • Schweiger, G./ Schrattenecker, G.: Advertising, 9th ed., Stuttgart 2017 • Wirtz, B.W.: Media and Internet Management, 10th ed., Wiesbaden 2019.

BW40.1 Management in the Communications and Media Industry	
Course number/code	**BW40.1**
Semester/Trimester	Semester
Type of course (compulsory, elective, etc.)	Compulsory in the compulsory-elective module BW40 'Communication and Media Management'
Frequency of the course	Once a year
Name of the lecturer	Prof. Dr Brigitte Kölzer / TBC
Language of instruction	German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of home preparation and follow-up work

SWS	4
Type of assessment / Requirements for the award of credit points	A 90-minute written examination for sub-assessment 40.1
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	*Subject-specific competence – knowledge* • Upon completion of the module, students will be familiar with the specific characteristics and structure of the media and communications sector. • Students will understand the interrelationships and business relationships between the communications industry and media organisations. • They will be familiar with the fundamental components of strategic management in media organisations (TV and radio broadcasters, publishing houses, internet portals, etc.) • They will be familiar with the fundamentals of media research and will know how this data can be analysed and applied in communication planning. • They know how to collect and analyse customer data, and are familiar with the procedures for identifying target audiences. *Professional competence – skills* • Students are able to collect and analyse customer data. • They can apply their theoretical knowledge to practical examples and evaluate them critically. *Personal competence – social competence* • Through group work and interactive exercises, students learn to reflect on theoretical content. • Students develop critical thinking and discussion skills when assessing communication concepts and media organisations. *Personal competence – independence* • Students are able to manage their own learning process by reviewing their exercise assignments. • The ability to organise one's own work is strengthened through the use of the 'inverted classroom' approach – that is, tasks to be completed at home before and after class.
Course content	1. Structure and business processes in the media and communications sector

	a. Interdependencies between communications and media companies b. Advertising industry c. Media companies d. Service providers / agencies in the communications and media sector 2. Integrated communications planning within organisations a. Integrated market communication b. The communication planning process c. Communication tools d. Media research and planning as an interface between industry and media companies 3. Marketing in media organisations a. Structure of the media sector b. Specific features of media marketing c. Marketing in selected media sectors (print, TV, online)
Teaching and learning methods	• Seminar-based delivery of course content in thematic units • Application of theoretical knowledge through concrete case studies in group work • Flipped classroom
Special features (e.g. online component, field trips, guest speakers, etc.)	• Guest lectures and field trips • Practical examples and case studies to illustrate theoretical knowledge
Recommended reading list (Teaching and learning materials, literature)	• Bruhn, M.: Communication Policy: The Systematic Use of Communication for Businesses, 8th ed., Munich 2019 • Gläser, M.: Media Management, 4th ed., Munich 2021. • Kreutzer, Ralf T., Online Marketing, Wiesbaden 2019. • Meffert, H.; Burmann, C.; Kirchgeorg, M.; Eisenbeiß, M., Marketing: Fundamentals of Market-Oriented Business Management, Wiesbaden 2019. • Schweiger, G./ Schrattenecker, G.: Advertising, 9th ed., Stuttgart 2017

	• Wirtz, B.W.: Media and Internet Management, 10th ed., Wiesbaden 2019.

BW40.2 Case Study on Communication and Media Management	
Course number/code	**BW40.2**
Semester/Trimester	Winter semester
Type of course (compulsory, elective, etc.)	Compulsory within the compulsory-elective module BW40 'Communication and Media Management'
Frequency of the course	Once a year
Name of the lecturer	Prof. Dr Brigitte Kölzer / TBC
Language of instruction	German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Term paper with final presentation
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	*Subject-specific competence – knowledge* • Students know how to analyse information about the market, the competition and customers, and summarise this into a recommendation.

	• They are familiar with the approach and structure of typical project topics in companies. • They are familiar with the sources of information and the challenges involved in gathering information within media and consumer goods companies. *Professional competence – skills* • Upon completion of this module, students will be able to apply their theoretical knowledge to a specific practical project from a company. • They can structure project tasks, define sub-tasks and work on them independently. • They can analyse a company's initial situation in a structured manner and develop strategies and measures based on this analysis. *Personal Competence – Social Competence* • Through project work in small groups, students learn leadership skills, communication skills, conflict management and teamwork. • Through discussions and social interaction, they develop joint, creative and structured solutions. • They can organise time and the team, and practise conflict resolution within the team. • They develop an awareness of innovation techniques and teamwork. • They are able to present the results of the project professionally. *Personal competence – independence* • Upon completion of the module, students will be able to independently structure the content of communication concepts using project management methods. • They can carry out, evaluate and document analyses independently. • Students will be able to independently develop a communication concept for a specific company.

Course content	Depending on the topic of the case study, regular participation in competitions within the communications sector is envisaged (e.g. the Google Marketing Challenge or the GWA Junior Agency). Typical structure of the course: 1. Presentation of the topic and briefing on the task 2. Formation of teams and introduction to team and project management 3. Introduction to the methodology for developing marketing and communication concepts 4. Theoretical introduction to research and the analysis of relevant sources for the situational analysis 5. Introduction to presentation techniques 6. Coaching of individual teams 7. Final presentations of the concepts
Teaching and learning methods	• Working on topics in project groups of approx. 3–5 people • Seminar-based delivery of selected course content, including contributions from guest speakers from the business world • Coaching of teams on their specific issues by the professor/seminar leader • Interactive teaching and practice of presentation techniques and project management methods • Presentation of results
Special features (e.g. online component, site visits, guest speakers, etc.)	• Planned: Regular participation in the GWA Junior Academy Award; previously held in 2007, 2009, 2011, 2014, 2016 and 2018. • Collaboration with companies • Extensive involvement of guest speakers, case studies and field trips • Interactive use of the Moodle e-learning platform
Recommended reading list (Teaching and learning materials, literature)	Reading list subject to the specific topic covered.

BW41 Sales and Export Management

Module No./Code	BW41
Module title	Sales and Export Management
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the **module**, where applicable*	**BW41.1 General and Specific Sales Management** BW41.2 Export Management and Selected Export topics
Frequency with which the module is offered	Once a year, usually in the summer semester
Entry requirements	• Successful completion of modules BW17 and BW18 (Marketing I and II). • All core modules BW1 to BW11 must have been passed.
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Eckhard Lachmann
Names of lecturers	See sub-modules
Language of instruction	German, English
Number of ECTS credits awarded	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	Written examination lasting a total of 90–180 minutes for the course Course assignments
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	See sub-modules

Teaching and learning methods for the module	See sub-modules
Special features (e.g. online component, field trips, guest lectures, etc.)	See sub-modules
Recommended reading list	See sub-modules

BW41.1 General and Specialised Sales Management	
Course number/code	**BW41.1**
Semester/trimester	Semester
Type of course (compulsory, elective, etc.)	Compulsory in compulsory-elective module 41 Sales and Export Management
Frequency of the course	Once a year, usually in the summer semester
Entry requirements	See module description BW41.
Name of the lecturer	Prof. Dr Eckhard Lachmann, lecturers
Language of instruction	German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting a total of 90–180 minutes
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	a) Subject-specific learning outcomes: • Students recognise the importance of the sales function for corporate value creation and the growth of small and medium-sized enterprises. • Students are familiar with the specific features and tools of general (cross-sector) sales for the purpose of achieving business objectives and ensuring success. • Students are familiar with the specific characteristics of sector-specific sales and the different business models of industrial goods, consumer goods, financial services and other companies. • Participants understand the organisational purchasing decision-making process and how marketing can be aligned with it. • Students are able to apply strategic marketing planning and marketing tools in the context of sales management.

	• Participants are able to develop and present sales concepts for selected challenges in specialised sales. b) Cross-disciplinary learning outcomes: • The ability to engage in discussion and to apply theoretical knowledge to practical tasks is enhanced through case studies and practical assignments. • Students learn teamwork and self-organisation through group work. • In addition to the subject-specific content, the skills acquired by students in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to a university context.
Course content	Part A: General Sales Management 1. Classification of sales and sales management 2. Fundamentals of sales management 3. Specific features of international sales Part B: Specialised Sales Management 1. Sales of Industrial Goods 2. Consumer Goods Sales 3. Financial Services Sales 4. Working on further practical tasks
Teaching and learning methods	• Seminar-based delivery of course content in thematic modules • Application of theoretical knowledge through concrete case studies in group work
Special features (e.g. online component, field visits, guest speakers, etc.)	• Guest lectures and excursions • Practical examples and case studies to illustrate theoretical knowledge
Recommended reading list (Teaching and learning materials, literature)	Regarding Part A: • Albers, S. / Krafft, M.: Sales Management, Wiesbaden 2013. • Hofbauer, G. / Hellwig, C.: Professional Sales Management, 5th ed., Erlangen 2022. • Homburg, C. (ed.): Handbook of Sales Management, Wiesbaden 2011.

	• Jobber, D. / Lancaster, G.: Selling and Sales Management, 10th ed., Harlow 2015. • Winkelmann, P.: Sales Strategy and Sales Management, 5th ed., Munich 2012. Optional further reading will be discussed during the course. Regarding Part B: • Backhaus, K., Voeth, M.: Industrial Goods Marketing, 10th ed., Munich 2014. • Brennan, R., Canning, L., McDowell, R.: Business-to-Business Marketing, 5th ed., London, Sage 2020. Further recommended reading and current case studies will be distributed.

BW41.2 Export Management and Selected Export Topics	
Course number/code	**BW41.2**
Semester/Trimester	Semester
Type of course (Compulsory, elective, etc.)	Compulsory within the compulsory-elective module 'Sales and Export Management'
Frequency of the course	Once a year, usually in the summer semester
Entry requirements	See module description BW41.
Names of lecturers	Prof. Dr E. Lachmann, Prof. Dr A. Kupsch, lecturers
Language of instruction	German, English
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Term paper
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	a) Subject-specific learning outcomes:

	• Participants are familiar with the key instruments and documents used in export business. • Participants are able to weigh up the advantages and disadvantages of various export strategies. • Participants can explain the tools of export management independently and apply them in practice. • Participants will be able to make specific export and sales decisions using the tools they have learnt and apply them in the context of a specific case (a comprehensive case study on selected regions). • Participants will learn key fundamentals of export and international sales law. b) Cross-disciplinary learning objectives: • By working on a comprehensive case study focusing on a selected region (e.g. Eastern Europe, South-East Asia, Africa), participants acquire the ability to put themselves in the shoes of decision-makers in specific export markets. • Through group work on the case study, teamwork and leadership skills are developed. • In addition to the subject-specific content, the skills acquired by students in this module include the ability to independently formulate and structure complex academic or practice-oriented problems, and to solve them in a well-reasoned manner appropriate to a university context.
Course content	1. Forms of export transactions 2. Transport in foreign trade 3. Documentation of business transactions 4. Export risks 5. Legal framework 6. Case study on a selected region
Teaching and learning methods	• Delivery of the course content in seminar-style teaching sessions • Exercises for preparation and follow-up • Consolidation of the subject matter using practical examples • Solving case studies • Completion of term papers

Special features (e.g. online component, field visits, guest speakers, etc.)	Rounding off the subject matter with guest lectures by practitioners and field trips.
Recommended reading list (Teaching and learning materials, literature)	Core reading: • Branch, A.E.: Export Practice and Management, 5th ed., London 2006. • Büter, C.: Foreign Trade, 5th ed., Berlin et al. 2020. • Jahrmann, F.-U.: Foreign Trade, 14th ed., Ludwigshafen 2015. • Sternad, D. et al. (eds.): Fundamentals of Export and Internationalisation, 2nd ed., Wiesbaden 2020. Optional further reading and material relating to the case study will be distributed during the course.

BW42 Supply Chain Management

Module No./Code	BW42
Module title	Supply Chain Management
Semester/Term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the **module**, if applicable*	42.1 Working Capital and LEAN Management 42.2 SCM Business Cases
Frequency with which the module is offered	Once a year
Entry requirements	All core modules must have been passed (with the exception of BW12 – General Studies Compulsory-Elective Module)
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Kriechbaum
Name of the lecturer	Prof. Dr Kriechbaum
Language of instruction	English or German
Number of ECTS credits awarded	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	4 SWS as a written examination lasting 90–120 minutes, 4 SWS as an oral examination lasting 15–20 minutes
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Upon completion of this module, students will have acquired the following competences:	See sub-modules
Module content	See sub-modules

Teaching and learning methods for the module	See sub-modules
Special features (e.g. online component, field trips, guest lectures, etc.)	Involvement of guest speakers and excursions to relevant businesses in the region, simulations in seminar rooms and in the laboratory
Recommended reading list (Teaching and learning materials, literature)	See sub-modules

BW42.1 Working Capital and LEAN Management	
Course number/code	**BW42.1**
Semester/trimester	Semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW42 compulsory-elective module
Frequency of the course	Once a year
Entry requirements	No specific prerequisites
Name of the lecturer	Prof. Dr Ralph Kriechbaum
Language of instruction	English or German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 90–120 minutes
Weighting of the mark in the overall module mark	50%
Upon completion of this module, students will have acquired the following competences:	Subject-specific competence – knowledge: • Upon completion of this module, students will be able to explain the conditional links between various sub-disciplines of business administration, critically analyse the challenges posed by these interrelationships, and explain them.

	• They are able to engage professionally with the description, explanation and targeted design of value chains, both within and across organisations. Professional competence – skills: • Participants can recognise that the prevention of value losses is linked to both environmental and economic synergies, and can assess and influence these to the benefit of the overall situation. They will be able to map out supply chains and their components and improve them using the problem-solving skills they have learnt. Personal competence – social competence: • Students will be able to discuss and debate supply chain management issues with experts in a professional context and develop solution strategies. Personal competence – independence: • Students become aware of their own misconceptions and correct them. They can independently manage their learning process by reviewing their practice exercises. In this module, in addition to the subject-specific content, students acquire the ability to independently formulate and structure complex academic or application-oriented problems and to solve them in a structured manner appropriate to university-level study.
Course content	• Working capital and inventory management • LEAN Concepts and LEAN Management • Quality, change, project and problem-solving management in production, administrative and service processes • Supplier and procurement management • Total Cost Management in the Value Chain
Teaching and learning methods	• Delivery of the subject matter in seminar-style teaching sessions • Exercises for preparation and follow-up • Revision questions • In-depth exploration of the subject matter using practical case studies
Special features (e.g. online component, field trips, guest speakers, etc.)	Involvement of guest speakers and excursions to relevant businesses in the region, simulations in seminar rooms and in the laboratory

Recommended reading list (Teaching and learning materials, literature)	• Chopra, S., Meindl, P., Supply Chain Management, Prentice Hall International 2009 • Womack, J., Jones, D., Roos, D., *The Machine That Changed the World: The Story of Lean Production*, Harper 1991 • Womack, J., Jones, D., Lean Thinking: Banish Waste and Create Wealth in Your Corporation, Simon & Schuster 2003 • W. Edwards Deming, *Out of the Crisis*, 1982

BW42.2 SCM Business Cases	
Course number/code	**BW42.2**
Semester/trimester	Semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW42 compulsory-elective module
Frequency of the course	Once a year
Entry requirements	No specific prerequisites
Name of the lecturer	Prof. Dr Ralph Kriechbaum
Language of instruction	English or German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Oral examination lasting 15 to 20 minutes
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	Subject-specific competence – Knowledge: • Upon completion of this module, students will be able to explain specific links between various sub-disciplines of business administration, critically analyse the challenges posed by these interrelationships, and explain them. • They will be able to engage professionally with the description, explanation and targeted design of specific internal and cross-organisational value chains.

	Professional competence – skills: • Participants will be able to recognise that the prevention of value losses is linked to specific environmental and economic synergies, and to assess and influence these for the benefit of the overall situation. They can map out supply chains and their components and improve them using specifically acquired problem-solving skills. Personal competence – social competence: • Students are able to discuss and debate supply chain management issues in a professional context, even with teams from other disciplines, and to develop strategies for solutions. Personal competence – independence: • Students become aware of their own misconceptions and correct them. By reviewing their exercises, they are able to manage their own learning process independently. • In this module, in addition to the subject-specific content, students acquire the ability to independently formulate and structure complex academic or application-oriented problems and to solve them in a structured manner appropriate to university-level study.
Course content	• Case studies on supply chain management challenges in intra-organisational and inter-organisational value creation processes • Simulations of selected supply chain management challenges in intra-company and inter-company value creation processes • Structured problem-solving strategies and mechanisms
Teaching and learning methods	• Seminar-based delivery of course content in thematic units through simulations • Interactive exploration of topics in groups • Application of theoretical knowledge through concrete case studies in group work in the laboratory
Special features (e.g. online component, field trips, guest speakers, etc.)	Involvement of guest speakers and excursions to relevant businesses in the region, simulations in seminar rooms and in the laboratory
Recommended reading list (Teaching and learning materials, literature)	• Sagner, J., Essentials of Working Capital Management, Wiley 2010 • Walter, S., Working Capital Management, Grin 2007

	• The Toyota Way: Fourteen Management Principles from the World's Greatest Manufacturer (Jeffrey Liker, 2004) • The Synchronous Management System – A Guide to Redesigning Production… (Shunji Yagyu, 2007) • The Toyota Production System (Taiichi Ohno, Eberhard Stotko, Wilfried Hof, 2009) • Kotter, J., Leading Change, McGraw-Hill 1996

BW43 Empathy and Brand Experience

Module No./Code	BW43
Module Title	Empathy and Brand Experience
Semester/Trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the **module**, if applicable*	B43.1 Empathy and Brand Experience – Colloquium B43.2 Project Study: Empathy and Brand Experience
Frequency of the module	Twice a year
Entry requirements (recommended)	Pass the compulsory Marketing module (2nd semester)
Applicability of the module to other modules and degree programmes	
Module coordinator	Prof. Dr Janett Höllmüller
Name of the lecturer	Prof. Dr Janett Höllmüller
Language of instruction	German / English
Number of ECTS credits awarded	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Special features	See sub-modules
Type of assessment / Requirements for the award of credit points	Course BW43.1: Written examination, 60–120 mins. (50%) Course BW43.2: Coursework assignment with presentation and oral defence (50%)

Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules Social skills • Participants acquire skills in the areas of self-organisation, teamwork and project management. • Students develop their ability to conduct discussions in a constructive and goal-oriented manner. • Participants will acquire the ability to present professionally to larger groups and senior managers from the industry and to defend their findings. Independence • Participants are able to independently apply the knowledge they have acquired to real-world problems. • Students are able to independently develop concepts for the strategic planning and design of brand experiences. • Students acquire the ability to independently formulate and structure complex, application-oriented problems, and to solve them in a well-reasoned and practice-relevant manner appropriate to university-level study.
Module content	See sub-modules
Teaching and learning methods for the module	See sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	• Involvement of subject matter experts from the professional world to discuss the course content using real-world examples • Promotion of interdisciplinary thinking and interdisciplinary collaboration
Recommended reading list (teaching and learning materials, literature)	See sub-modules

BW43.1 Empathy and Brand Experience – Colloquium	
Course number/code	**BW43.1**
Semester/trimester	Summer and winter semesters
Type of course (compulsory, elective, etc.)	Compulsory within the compulsory-elective module
Frequency of the course	twice a year
Entry requirements (recommended)	Passing the compulsory marketing module (2nd semester)
Name of the lecturer	Prof. Dr Janett Höllmüller
Language of instruction	German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination lasting 60–120 minutes or oral examination
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	
• Subject-specific competence – knowledge	• Students are familiar with and understand **the concept, origins and functioning of empathy,** and are able to define empathy in conceptual terms and situate it within an academic context. • They are able to explain, in a nuanced manner, the **relevance of empathy** in the context of brand management and their personal development. • Students will be familiar **with** and understand **communicative and mental methods for developing empathy** in both a personal and a brand context. • Students will acquire in-depth knowledge of **marketing models and concepts for analysing**

	and managing customer experiences with a brand.
• Professional competence – skills	• Students can **measure empathy and changes therein on an individual basis** and evaluate the results. • Students can **systematically apply empathy in the** practical **planning, design and management of** brand experiences (transfer of knowledge). • Participants acquire the skill to **develop** a **brand experience model** for companies and **model** the associated **business processes**.
c) Personal competence – social competence	• Participants acquire the competence **to** understand and **individually manage** their own empathetic behaviour. • Participants acquire skills in **self-organisation and teamwork**. • Students will acquire the ability **to engage in constructive and goal-oriented discussions**. • Participants develop the ability to **present their own ideas and proposed solutions professionally to larger groups** comprising experts and senior managers, and to **discuss them knowledgeably**. • They will deepen their understanding of the **importance of empathy and a culture of learning from mistakes when dealing with customers, as well as in professional and personal contexts**. • Students develop **the ability** to assess the **relevance, possibilities and limitations of empathy in the context of the brand experience**.
d) Personal competence – independence	• Students learn **to organise** themselves within **a team and** to work **in a results-oriented manner**. • Students acquire the competence **to systematically analyse and evaluate complex issues** independently and in a practical manner . • Participants are able **to apply** the knowledge they have acquired **independently and in a problem-oriented manner to** a variety of **practical tasks.**

	• They are able **to seek targeted feedback and integrate this into their learning process**.
Course content	• **Fundamentals** of empathy and its origins • Empathy in **communication** • **Mental aspects** of empathy development • **Analysing, planning and designing brand experience** • **Developing a brand experience model and modelling business processes**
Teaching and learning methods	• **Seminar-based delivery** of course content with a high proportion of practical examples and discussion • **Practical exercises** using appropriate software applications • **Specialist presentations and discussions** with senior managers / interdisciplinary specialists • **Home-based preparation and follow-up work** on expert discussions and practical exercises, both in teams and individually
Special features (e.g. online component, field visits, guest speakers, etc.)	• **Interdisciplinary involvement of subject matter experts**
Recommended reading list (Teaching and learning materials, literature)	• Goleman, D. (1997), Emotional Intelligence, dtv • Kreutzer, R. (2022 / 2017), Practice-Oriented Marketing: Fundamentals – Tools – Case Studies, Kindle edition / Springer Gabler edition) • Meffert, H. et al. (2024), Marketing: Fundamentals of Market-Oriented Business Management, Springer Gabler Further reading: • To be discussed in the modules

BW43.2 Project Study: Empathy and Brand Experience	
Course number / code	**BW43.2**

Semester/trimester	Semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW43 compulsory-elective module
Frequency of the course	twice a year
Entry requirements (recommended)	Pass in the compulsory marketing module (2nd semester)
Name of the lecturer	Prof. Dr Janett Höllmüller
Language of instruction	German
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Project-based coursework with presentation
Weighting of the mark in the overall module mark	50 %
Learning outcomes of the course	
a) Subject-specific competence – knowledge:	• Students gain **experience-based** knowledge of the **relevance, significance and development** of empathy. • Students learn how empathy can be **measured on an individual basis**. • Students acquire in-depth, practice-oriented specialist knowledge of how empathy can be used in a targeted manner to strategically **build a positive brand experience**.
b) Professional competence – skills	• Students acquire the skill to systematically conduct problem-oriented analyses in the context of brand-strategic management of customer experiences (**brand experience**). • Students acquire the skill to adopt a **systematic and targeted approach** to the development of a **brand experience model.** • Students learn to model business processes for the planning and design of **brand-strategic customer experiences** (brand experience).

c) Personal competence – social skills	• Students develop their ability **to work on complex projects as part of a team**. • Participants acquire the ability **to engage in constructive discussion**. • They are able to present **and defend** their **findings concisely and with sound analytical reasoning**, both individually and as part of a team, including in front of larger groups.
d) Personal competence – independence	• Students develop their **self-organisation skills** and learn to manage themselves independently over a longer period of time whilst working in a team to solve a project task and to work in a results-oriented manner. • Participants are able **to independently apply** the **knowledge** they have acquired **to complex real-world problems**. • Participants develop **the ability to make sound judgements when dealing with customer experiences** in a brand context. • They are able **to seek targeted feedback and integrate this into their learning process**.
Course content	• Practical application of the fundamentals of empathy and brand experience to a company case study of the participant's choice • Development of a brand experience model • Development of practice-relevant brand experience processes • Presentation and defence of results
Teaching and learning methods	• Project briefing with discussion • Project work in small groups • Weekly coaching sessions • Weekly peer feedback
Special features (e.g. online component, field trips, guest speakers, etc.)	Interdisciplinary exchange with subject experts
Recommended reading list (Teaching and learning materials, literature)	Introductory and advanced reading: will be discussed during the course

BW44 International Economics and Policies of Developing Countries

Module No./Code	BW44
Module title	International Economics and Policies of Developing Countries
Semester/trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in **the module**, where applicable*	**BW44.1 International Economics** BW44.2 Policies for Developing Countries
Frequency of the module	Once a year
Entry requirements	• All core modules passed (except BW12 – FWPF Languages) • Good knowledge of the fundamentals of economics • Good command of English
Applicability of the module to other modules and degree programmes	--
Module coordinator	Prof. Dr Stephan O. Hornig
Name of the academic	Prof. Dr Stephan O. Hornig
Language of instruction	English
Number of ECTS credits awarded	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	• A 90-minute written examination for the module component B. 43.1 International Economics • Examination dissertation for module BW44.2 Policies for Developing Countries
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	In general, the learning outcomes of the module are

	as follows: a) Subject-specific learning outcomes: • Students are to be taught a high level of internationally and supranationally oriented thinking on the basis of modern economic theories. • Students should master key components of real and monetary international economics, as well as the economics of developing countries, and learn to combine them. • Students should learn to understand historical and current conflicts in the global economy and to grasp the diverse interdependencies between rich, emerging and poor economies. • Students should be enabled to weigh up the advantages and disadvantages of proposed solutions realistically, whilst also becoming aware of the limitations of (economic) science through concrete case studies. • Students should learn that economic thinking can only provide fragmentary solutions as long as social, political, institutional or ethical standards are not taken into account. b) Interdisciplinary learning outcomes: • The international nature of the course, with student participants from various partner universities abroad, facilitates intercultural projects. • Through group work, students develop appropriate team-oriented skills and leadership qualities. • Students learn to structure, analyse and present the content of cross-border issues. • Acquisition of abstract-theoretical problem-solving skills with practical application. • The skills students acquire in this module encompass not only subject-specific content but also the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education. Specifically, the learning outcomes are broken down into subject-specific competence – knowledge, subject-specific competence – e skills, personal competence – social skills, and personal competence – independence – in the descriptions of the two module courses.
Module content	See sub-modules

Teaching and learning methods for the module	See sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	• Constant, up-to-date integration of academic abstraction and theories with practice-relevant issues. • Guest lectures may be held
Recommended reading list (teaching and learning materials, literature)	See sub-modules

BW44.1 International Economics	
Course number/code	**BW44.1**
Semester/trimester	Semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW43 compulsory-elective module
Frequency of the course	Once a year
Entry requirements	See the general module description above.
Name of the lecturer	Prof. Dr Stephan O. Hornig
Language of instruction	English
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which: 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	A 90-minute written examination
Weighting of the mark in the overall module mark	50%
Learning outcomes of the course	*a) Subject-specific competence: Knowledge* • Students understand the fundamental components of real and monetary international trade theory. *b) Professional competence: Skills* • Students are to be taught, on the basis of economic theories, to develop a high degree of internationally and supranationally oriented thinking.

	• Students should learn to understand historical and current challenges facing the global economy and be able to critically assess economic policy measures. *c) Personal competence: Social competence* • The international nature of the programme, both in terms of subject matter and participants (including students from various partner universities abroad), facilitates intercultural projects. • Through group work, presentations and specialist discussions, students develop the necessary team-oriented approach and leadership skills. *d) Personal competence: Independence* • In addition to the subject-specific content, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to university-level study. • Students learn to structure, analyse and present the content of cross-border issues. • Acquisition of abstract-theoretical problem-solving skills with practical application
Course content	Topics covered include: Part I: International Trade • World Trade at a Glance • Labour Productivity and Comparative Advantage: The Ricardo Model • Resources, Comparative Advantage, and Income Distribution: The Heckscher–Ohlin Model • Economies of Scale, Imperfect Competition, and International Trade • Strategic Trade Policy: Protectionism in the Age of Globalisation • The Economics of Child Labour Part II: International Monetary Economics • Exchange Rate Theories • Exchange Rate Systems • International Monetary Systems: An Historical Overview

	• The Eurozone – An Optimal Currency Area?
Teaching and Learning Methods	Seminar-based teaching with exercises and case studies
Recommended reading list (Teaching and learning materials, literature)	• Feenstra, R.C., Taylor, A.M. (2017): International Economics.4thed. New York: Worth Publishers. • Krugman, P., Obstfeld, M., Melitz, M.J. (2022): International Economics: Theory and Policy.12thed. Harlow: Pearson.

BW44.2 Policies for Developing Countries	
Course number/code	**BW44.2**
Semester/Trimester	Semester
Type of course (compulsory, elective, etc.)	Compulsory within the compulsory-elective module BW43
Frequency of the course	Once a year
Entry requirements	See the general module description above.
Name of the lecturer	Prof. Dr Stephan Hornig
Language of instruction	English
Number of ECTS credits awarded	5
Workload and its composition (e.g. self-study + contact hours)	150 hours' total workload, of which: 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Examination-based dissertation
Weighting of the mark in the overall module mark	50 %
Learning outcomes of the course	*a) Subject-specific competence: Knowledge* • Students have mastered key methods for analysing typical phenomena relating to development (and developing countries). • Students are familiar with the typical characteristics of developing countries.

	• Students are familiar with the key theories explaining economic and social (under)development. *b) Subject-specific competence: Skills* • Students are able to apply their knowledge to a specific research question and to present and defend their findings in an academic paper accompanied by a presentation. *c) Personal competence: Social competence* • The international nature of the course, with students from various partner universities abroad, facilitates intercultural projects. • Through group work, students develop appropriate team-oriented skills and leadership qualities. • Acquisition of abstract-theoretical problem-solving skills with practical application *d) Personal competence: Independence* • Acquisition of abstract-theoretical problem-solving skills with practical application
Course content	Topics covered include: Part I: Quantitative Tools • Measuring Inequality: Lorenz Curve and Gini Coefficient • Measuring Cause and Effect: Regression Analysis Part II: Economic Development • Economics, Institutions and Development: A Global Perspective • Comparative Economic Development • Classic Theories of Economic Growth and Development • Contemporary Models of Development and Underdevelopment Part III: Focus on a particular region of the world and/or specific characteristics of developing countries
Teaching and learning methods	• Seminar-based teaching, student presentations and guest lectures
Special features (e.g. online component, field trips, guest speakers, etc.)	
Recommended reading list (Teaching and learning materials, literature)	• Khan, S.R. (2019): Development Economics. A Critical Introduction. Routledge.

	• Langdon, S., Ritter, A.R.M., Samy, Y. (2018): African Economic Development. Routledge. • Reyes, J.A., Sawyer, W.C. (2020): Latin American Economic Development. 3rd ed. Routledge. • Thirlwall, A.P., Pacheco-López, P. (2017): Economics of Development: Theory and Evidence.10thed. Red Globe Press. • Todaro, M.P., Smith, S.C. (2020): Economic Development.13thed. London: Pearson.

BW45 Human Resource Management

Module No./Code	BW45
Module title	Human Resource Management
Semester or term	Semester
Duration of the module	1 or 2 semesters
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, if applicable*	**BW45.1: Human Resource Management** BW45.2: Case Studies in Human Resource Management and Organisational Development
Frequency with which the module is offered	Every semester
Entry requirements	• All core modules must have been passed (with the exception of BW12 – Compulsory elective module in general studies) • Passed the 'Fundamentals of Human Resource Management' module • Some practical experience in human resources is desirable
Applicability of the module to other degree programmes	• Complementary support for degree programmes in other specialisations within business and social sciences, particularly those relating to human resources, leadership, motivation and change management at employee, team and organisational levels. • Support for the acquisition of further qualifications in human resources management, leadership and change management, particularly in relevant Master's degree programmes
Module coordinator	Prof. Dr Bettina Schiessler
Names of academic staff	see sub-modules
Language of instruction	German
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8

Type of assessment / Requirements for the award of credit points	The assessment consists of two components: • BW45.1: Written examination (90–120 mins) or examination term paper • BW45.2: Written examination (90–120 mins) or examination dissertation
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	This module builds on the course 'Fundamentals of Human Resource Management'. Students are prepared for a career in corporate human resources departments and/or for future management roles and/or project management. Professional competence (knowledge & skills): • Students acquire in-depth knowledge of human resources management and learn to understand and apply the tools of modern human resources management within organisations. • Students acquire essential knowledge of modern leadership and employee motivation and are able to successfully apply this in practice. • Students recognise and understand current trends and challenges within the context of human resources management and leadership, and develop appropriate courses of action and potential solutions. • They recognise the relevance of social science findings to contemporary corporate and human resources management. Personal Competence (Social Skills & Independence): • They develop a modern understanding of leadership and improve their social skills in dealing with staff • Through active participation in a coaching programme lasting several days, students gain not only academic knowledge but also their own practical experience in the areas of leadership, communication, conflict resolution, participation and staff motivation. Acting in real-life scenarios and reflecting on these experiences within the group facilitates experience-led, individual learning processes and fosters teamwork skills.

	• Students become aware of their own misconceptions or behaviour that does not lead to the desired outcome, and make lasting corrections to this. • Students are able to seek targeted feedback and integrate this into their learning process. • Working on practice-oriented case studies strengthens students' ability to discuss and argue their points. • The skills students acquire in this module include, in addition to subject-specific content, the ability to independently formulate and structure complex academic and application-oriented situations and problems, and to resolve them in a well-reasoned manner appropriate to higher education.
Module content	see sub-modules
Teaching and learning methods for the module	see sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	• Leadership training (duration: 2–3 days) • Guest lectures by company representatives • Visits to businesses/excursions possible • Support for teaching modules through e-learning elements: learning platform on the Learning Campus featuring, amongst other things, lecture notes, exercises, videos, Padlets and virtual discussion forums
Reading list	e.g. • Rosenstiel, L./ Regnet, E./Domsch, M.E. (eds.): Managing Staff – A Handbook for Successful Human Resource Management, in various editions (with varying contributions) • Rosenstiel, L. von / Nerdinger, F.: Fundamentals of Organisational Psychology, 7th ed., Stuttgart 2011 • Landes, M./Steiner, E. (eds.): Psychology of Business, Wiesbaden, 2013 • Jung, H.: Human Resource Management, 10th ed., Munich 2017 • Berthel, J./Becker, F.: Human Resource Management, 12th ed., Stuttgart 2022 • Holtbrügge, D.: Human Resource Management, 8th ed., Berlin/Heidelberg 2022

	• Heckhausen, J. / Heckhausen, H. (eds.): Motivation and Action, 5th ed., Springer 2018 • Olfert, K.: Human Resource Management, 17th ed., Herne 2019 • Scholz, C. / Scholz, T.: Fundamentals of Human Resource Management, 3rd ed., Munich 2019 • Doppler, K./Lauterburg, C.: Change Management, 14th ed., Frankfurt/New York 2019 • Schiessler, B.: The Role of Organisational Development in Change Management, in: Landes, M./Steiner, E. (eds.): Psychology of Business, Wiesbaden, 2013, pp. 598–611 • Schiessler, B.: Coaching as a Personnel Development Measure, Wiesbaden 2010 • Schuler, H. (ed.): Organisational Psychology, 5th ed., Bern 2013 • Schulz von Thun, F.: Talking to One Another, 51st ed., Hamburg 2019 • Watzlawick, P./Beavin, J./Jackson, D.: Human Communication: Forms, Disorders, Paradoxes, 13th ed., 2017 • Glasl, F.: Conflict Management, 12th ed., Bern/Stuttgart 2020 • Rosenberg, M.: Non-Violent Communication, 12th ed., Paderborn 2016 • Rosenberg, M.: Resolving Conflicts through Non-Violent Communication, Freiburg/Basel/Vienna 2023 • Gallup: Recent Studies on the Engagement Index • Specialist journals, such as *Personalführung*, *Deutsche Gesellschaft für Personalführung* and *Personalmagazin*, published by Haufe Verlag Further reading will be announced during the sessions

BW45.1 Human Resource Management	
Module No./Code	**BW45.1**
Module title	Human Resource Management
Semester or term	Winter semester, summer semester

Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the compulsory-elective module B 46 ‘Human Resource Management’
Frequency of the module	Every semester
Entry requirements	See above
Applicability of the module to other degree programmes	--
Module coordinator	Prof. Dr Bettina Schiessler
Name of the lecturer	Prof. Dr Bettina Schiessler
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours’ total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination-based term paper
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence (knowledge & skills): • Students acquire essential academic and practical knowledge of modern leadership and staff motivation. They gain an in-depth understanding of the relevant human resource management tools and their application in a business context. • The increasing complexity and dynamism of the environment place new demands on organisations, their managers and staff. Students learn about the key challenges and tools of contemporary, successful leadership and are equipped to apply them. • Students recognise and understand social and behavioural science interrelationships within a business context (levels of reference: individual, group/team, organisation) • They recognise the relevance of social science findings to modern business and human resource management. Students learn to understand sustainably successful

	leadership as the sum of economic and social efficiency. Personal Competence (Social Skills & Independence): • In addition to academic knowledge, students also gain their own practical experience with the topics of leadership, communication, conflict management and staff motivation, and are able to critically reflect on real-world examples, discuss them in groups and develop successful alternative courses of action based on these. • The skills students acquire in this module also include the ability to independently formulate and structure complex academic and application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education. • Students become aware of their own attitudes and previous ways of acting, reflect on them, and expand or correct them. Furthermore, their own perceptual abilities are enhanced and the process of seeking feedback is encouraged.
Module content	including • Economics and Social Sciences • Scientific foundations of modern human resource management • How has leadership changed, partly as a result of the COVID-19 pandemic? New Work, New Normal • How do you boost your employees' work performance? The determinants of work performance • Work performance and job satisfaction • How do you successfully motivate your staff? • How do you assess work performance and identify your employees' potential? Assessing performance – leading by objectives • How do you communicate effectively, even in crisis situations? Communication and conflict resolution
Teaching and learning methods for the module	• Leadership training/coaching (Duration: approx. 3 days)

	• Guest lectures by company representatives • Company visits/excursions possible • Presentations and group discussions • Seminar-based teaching, exercises, case studies
Special features (e.g. online component, site visits, guest lectures, etc.)	Support for teaching modules through e-learning elements: learning platform on the Learning Campus featuring, amongst other things, lecture notes, exercises, discussion forums and videos
Reading list (Compulsory reading/additional recommended reading)	(see above)

BW45.2 Case Studies in Human Resource Management and Organisational Development	
Module No./Code	**BW45.2**
Module title	Case Studies in Human Resource Management and Organisational Development
Semester or term	Winter semester, summer semester
Duration of the module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory as part of the BW45 Human Resource Management compulsory-elective module
Frequency of the module	Every semester
Entry requirements	See above
Applicability of the module to other degree programmes	--
Name of the lecturer	Prof. Dr Bettina Schiessler and Florian Blencke (lecturer)
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4

Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination-based term paper
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Professional competence (knowledge & skills): • An in-depth understanding of the tools of human resource management, leadership and organisational development • The increasing complexity and dynamism of the environment place new demands on organisations, their managers and staff. Students will learn about the key challenges and tools of modern leadership (motivation, communication, dealing with conflict and resistance, participation, skills development) and will be equipped to apply these successfully in practice. • Recognising and understanding social and behavioural science concepts in a business context (levels of reference: individual, group/team, organisation) Personal competence (social skills & independence): • Through active participation in a multi-day, interactive leadership training programme, students gain their own practical experience – particularly in the areas of leadership, communication, conflict management, participation and staff motivation – in addition to the academic knowledge acquired (particularly from sub-module BW45.1). By putting what they have learnt into practice in simulated leadership situations, students expand their individual social and methodological skills. Acting in real-life scenarios and jointly reflecting on these experiences within the group facilitates experience-led, sustainable and individual learning processes. • Furthermore, the training not only promotes self-awareness but, above all, the ability to perceive, understand and accept other team members and their differing behaviours and attitudes. Ultimately, overall teamwork skills are also strengthened. • Through practical reports from guest speakers and the analysis of case studies and current issues from professional practice, students'

	individual analytical and problem-solving skills, as well as their ability to discuss and argue effectively, are enhanced.
Module content	including • Modern leadership • The role of the manager in an increasingly dynamic and complex environment • Dealing with resistance and employees' emotions during change processes • Staff motivation • Communication, conflict management • Employee participation • Staff development in a dynamic, complex environment
Teaching and learning methods for the module	• Leadership training/coaching (duration: 2–3 days) • Guest lectures by company representatives • Visits to companies/excursions possible • Presentations and group discussions • Seminar-based teaching, exercises, case studies
Special features (e.g. online component, site visits, guest lectures, etc.)	Support for teaching units through e-learning elements: learning platform on the Learning Campus, including lecture notes, exercises and videos See also above under 'Teaching and learning methods for the module': leadership training, guest lectures, etc.
Bibliography	(see above)

BW46 Digital Business Models and Entrepreneurship

Module No./Code	BW46
Module title	Digital Business Models and Entrepreneurship
Semester or Trimester	Semester
Duration of the module	1 or 2 semesters
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, if applicable*	**BW46.1: Digital Business Models** BW46.2: Entrepreneurship
Frequency with which the module is offered	Every summer term
Entry requirements	• All core modules must have been passed
Suitability of the module for other degree programmes	• Complements and supports the programme in other business specialisations, particularly those relating to strategic management
Module coordinator	Prof. Dr Stephanie Kapitza
Names of lecturers	see sub-modules
Language of instruction	German or English
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	The assessment consists of two components: • BW46.1: Written examination (90–120 mins) or examination essay • BW46.2: Written examination (90–120 mins) or examination dissertation
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	see sub-modules

Teaching and learning methods for the module	see sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	See sub-modules
Bibliography	see sub-modules

BW46.1 Digital Business Models	
Module No./Code	**BW46.1**
Module title	Digital Business Models
Semester or trimester	Summer term
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW46 'Digital Business Models and Entrepreneurship' compulsory-elective module
Frequency of the module	Every summer term
Entry requirements	See above
Applicability of the module to other degree programmes	--
Name of the lecturer	Prof. Dr Stephanie Kapitza, Lecturer, via the Virtual University of Bavaria where applicable
Language of instruction	German or English
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination-based term paper
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge • Students are familiar with the theoretical foundations of electronic markets. • Students understand the business fundamentals of the internet economy and

	are familiar with the ‘historical’ development of digital business models. Professional competence – skills • Students are able to analyse and evaluate existing digital business models using current methods and tools. • Students can develop or optimise innovative digital business models based on theory. • Students are equipped to transform ‘analogue’ business models on the basis of the theoretical knowledge they have acquired. • In addition to subject-specific competence, the skills students acquire in this module include the ability to independently formulate and structure complex academic or application-oriented problems, and to solve them in a well-reasoned manner appropriate to higher education. Personal Competence – Social Competence • Students are familiar with techniques for project organisation and the division of labour and can apply these successfully. • Students can take on different roles within a team and organise leadership dynamically. Personal competence – independence • Students critically reflect on and manage their own role within the team
Module content	• Definition of digital business models and how they differ from other terminology in the digital economy • Characteristics of start-ups in the digital economy • Electronic markets (basics) • Production, distribution and consumption in electronic markets • Supply of digital goods • Supply of network goods • Direct and indirect relationships between suppliers and consumers • Strategic pricing in the digital economy • Digital market models

	– Winner markets – Critical-mass markets – Two-sided and multi-sided markets – Collaborative markets – Peer-to-peer markets
Teaching and learning methods for the module	Presentations and group discussions, seminar-style teaching, exercises and practical tasks
Special features (e.g. online component, field trips, guest lectures, etc.)	• Guest lectures by industry professionals and visits to businesses/field trips are possible • Support for teaching units via e-learning elements (Learning Campus or similar) is possible
Reading list (Compulsory reading/additional recommended reading)	• Reiner Clement, Dirk Schreiber: Internet Economy: Fundamentals and Case Studies of the Networked Economy, Heidelberg 2019 • Bernd Wirtz: Digital Business: Strategies, Business Models and Technologies, 2024 • Tobias Kollmann: E-Entrepreneurship: Fundamentals of Start-ups in the Digital Economy, Wiesbaden, 2019 • Frank Frohmann: Digital Pricing – Strategic Pricing in the Digital Economy Using the 3-Level Model, Wiesbaden 2018 • Christian Hoffmeister: Understanding, Designing and Evaluating Digital Business Models, Munich 2022 • Further reading will be announced during the course

BW46.2 Entrepreneurship	
Module No./Code	**BW46.2**
Module title	Entrepreneurship
Semester or trimester	Summer term
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW46 ‘Digital Business Models and Entrepreneurship’ compulsory-elective module
Frequency of the module	Every summer term

Entry requirements	See above
Applicability of the module to other degree programmes	--
Module coordinator	Prof. Dr Stephanie Kapitza
Name of the lecturer	Prof. Dr Stephanie Kapitza, Lecturer
Language of instruction	German or English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination-based term paper
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge • Students are familiar with the business management fundamentals of economically sustainable business ideas and can, where appropriate, extend these to include a social and environmental dimension. • Students are familiar with relevant methods such as Design Thinking, Lean Startup and business modelling techniques ((Triple-layered) Business Model Canvas, Value Proposition Canvas, Blue Ocean Strategy) and are able to apply them. Professional competence – Skills • Students are equipped to develop independent, strategic and risk-oriented thinking and action based on economic knowledge. This should be combined with the ability to identify and capitalise on opportunities, as well as to bring together existing resources in a creative and innovative manner (taking social and environmental aspects into account) in such a way that a new enterprise can emerge. Personal Competence – Social Competence

	• Students are familiar with tools for team-driven idea generation and can apply them successfully. • Students are familiar with techniques for project organisation and the division of labour and can apply them successfully Personal Competence – Independence • Students can take on different roles within a team and organise leadership dynamically in an interdisciplinary and/or multidisciplinary context. • Students can critically reflect on and manage their own role within the team.
Module content	Fundamentals of Entrepreneurship • Entrepreneurs and Entrepreneurship • Entrepreneurial action Fundamentals of idea generation and testing • Design Thinking • Prototyping Methods and tools for business start-ups and planning • Business planning using the Business Model Canvas • Business model development using the Lean Startup approach • Fundamentals of financial planning • Work on current projects, where appropriate in collaboration with industry partners and/or students from other universities, including international ones • Current topics such as regional entrepreneurship, social and/or impact entrepreneurship, digital/tech entrepreneurship , or female entrepreneurship are integrated as required.
Teaching and learning methods for the module	Seminar-based teaching, exercises, discussions, project work

Special features (e.g. online component, field visits, guest lectures, etc.)	• Guest lectures by practitioners and visits to businesses/field trips are incorporated wherever possible • Support for teaching sessions via e-learning elements (Learning Campus, e-collaboration tools) is possible
Reading list (Compulsory reading/additional recommended reading)	• BayStartUP: Handbook on Business Plan Preparation, https://www.baystartup.de/bayerische-businessplan-wettbewerbe/handbuch-businessplan/ • Fueglistaller et al: Entrepreneurship: Models – Implementation – Perspectives with Case Studies from Germany, Austria and Switzerland, Springer Gabler, Wiesbaden, 2020 • Ries, E.: Lean Startup: How to Start a Business Quickly, Risk-Free and Successfully, 7th edition, Munich 2020 • Rusnjak, A.: Entrepreneurial Business Modelling: Definitions – Process Model – Framework – Tools – Perspectives, Wiesbaden 2014 • Schallmo D.: Applying Design Thinking Successfully: How to Develop Customer-Oriented Products and Services in 7 Phases, 2nd updated edition, Wiesbaden 2020 • Further reading will be announced during the course

BW47 Strategies in International Business

Module No./Code	BW47
Module title	Strategies in International Business
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, if applicable*	**BW27.1: Global Virtual Team Collaboration** BW47.2: International Business Project
Frequency of the module	Once a year; winter semester
Entry requirements	• All core modules passed
Applicability of the module to other degree programmes	• N/A
Module coordinator	Prof. Dr Carolin Fleischmann
Name of the lecturer	see sub-modules
Language of instruction	English
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	Examination-based term paper
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	See sub-modules
Teaching and learning methods for the module	See sub-modules

Special features (e.g. online component, field trips, guest lectures, etc.)	See sub-modules
Reading list	See sub-modules

BW47.1 Global Virtual Team Collaboration	
Module No./Code	**BW47.1**
Module title	Global Virtual Team Collaboration
Semester or term	Semester
Duration of the module	1 semester
Type of course	Seminar
(compulsory, elective, etc.)	Compulsory within the compulsory-elective module BW47 Strategies in International Business
Frequency of the module	Once a year; winter semester
Entry requirements	See above
Applicability of the module to other degree programmes	--
Name of the lecturer	Prof. Dr Carolin Fleischmann, Lecturer
Language of instruction	English
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Assessment project (project work, business report and/or seminar paper)
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge • Students are aware of the opportunities and challenges of global virtual teamwork

	• Students are familiar with modern collaboration technologies, in particular AI systems Professional competence – skills • Students are able to collaborate effectively in global virtual teams • Students can apply modern collaboration technologies, including AI-based tools • Students develop their analytical skills by analysing a real-world business challenge and devising recommendations for action Personal competence – social skills • Students can draft a business report as part of a team • Students practise negotiation and leadership skills in a virtual team context Personal competence – independence • Students can critically evaluate their use of technology within a team • Students can assess and improve the effectiveness of their collaboration
Module content	• International team collaboration • Virtual team collaboration • AI-supported collaboration technologies • Real-world business projects • Writing Business Reports
Teaching and learning methods for the module	Challenge-based learning, project-based learning
Special features (e.g. online component, field trips, guest lectures, etc.)	Participation in a (virtual) team project, guest lectures, online team meetings
Reading list (Compulsory reading/additional recommended reading)	• Primarily Harvard Business Review articles • To be announced during the course

BW47.2 International Business Project	
Module No./Code	**BW47.2**
Module title	International Business Project
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory within the compulsory-elective module BW47 Strategies in International Business
Frequency of the module	Once a year; winter semester
Entry requirements	See above
Applicability of the module to other degree programmes	--
Name of the lecturer	Prof. Dr Carolin Fleischmann, Lecturer
Language of instruction	English
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Coursework assignment (presentation and business report/seminar paper)
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge • Students are familiar with the challenges faced by international companies. • Students are familiar with the relevant theories and frameworks within the subject area. Professional competence – skills • Students can analyse international challenges and develop solutions for sustainable and successful internationalisation. • Students can apply frameworks and theories from international business to real-world business projects

	Personal competence – social competence • Students can collaborate successfully in project teams • Students can communicate effectively and persuasively in an international business environment Personal competence – independence • Students can take on leadership roles within a team. • Students can structure and work on projects independently.
Module content	Students develop internationalisation solutions for companies in the region. The lecturer and company representatives coach the student teams as they work on the tasks. Company projects generally come from the following areas: • Internationalisation strategies • Entry into foreign markets • Management of foreign subsidiaries • International staff • International marketing
Teaching and learning methods for the module	Challenge-based learning; project-based learning
Special features (e.g. online component, field trips, guest lectures, etc.)	Practical project; a number of online team meetings and online consultations with the practice partner
Reading list (Compulsory reading/additional recommended reading)	• Will be provided depending on the topic covered in the course • Duarte, N. (2012): HBR Guide to Persuasive Presentations, Harvard Business Review.

BW48 Mergers & Acquisitions

Module No./Code	BW48
Module title	Mergers & Acquisitions
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, if applicable*	BW48.1: Fundamentals of M&A BW48.2: M&A Case Studies
Frequency with which the module is offered	Every winter term
Entry requirements	• All core modules must have been passed
Applicability of the module to other degree programmes	---
Module coordinator	Prof. Dr Andreas Kupsch
Names of lecturers	see sub-modules
Language of instruction	German or English
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	See sub-modules (schrP and PStA)
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	see sub-modules
Teaching and learning methods for the module	see sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	See sub-modules

Reading list	see sub-modules

BW48.1 Fundamentals of M&A	
Module No./Code	**BW48.1**
Module title	Fundamentals of M&A
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW48 Mergers & Acquisitions compulsory-elective module
Frequency with which the module is offered	Every winter term
Entry requirements	See above
Applicability of the module to other degree programmes	--
Names of lecturers	Prof. Dr Andreas Kupsch, lecturers
Language of instruction	German or English
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	schrP
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge • Students are familiar with the basic concepts in the context of M&A • Students are familiar with the standard process of typical M&A transactions • Students have a basic understanding of business valuation, acquisition financing and PMI Professional competence – skills • Students can analyse the strategic motives behind M&A transactions • Students can carry out and combine simple business valuations using various methods

	• Students can critically assess the entire process of a typical M&A transaction Personal competence – social competence • Students are familiar with techniques for project organisation and the division of labour • Through group work, students improve their teamwork skills and leadership behaviour • Students acquire the ability to engage in constructive and goal-oriented discussions • Through field trips, students develop their ability to communicate appropriately with experienced professionals and gain initial experience in building professional networks Personal Competence – Independence • Students are able to critically reflect on their own roles within a team • Students acquire the competence to systematically analyse and evaluate complex issues independently and in a practical manner
Module content	• Fundamentals and terminology (mergers, acquisitions, joint ventures, private equity, venture capital, etc.) • Strategic motives for M&A • The sequence of typical M&A processes • Fundamentals of business valuation (valuation methods, purchase price determination and allocation, synergy assessment) • Acquisition financing (equity and debt financing, hybrid models) • Post-merger integration (operational, cultural and organisational integration, change management and monitoring of transaction success) • Key aspects of conversions under the German Transformation Act (UmwG) • Key aspects of the German Corporate Tax Act (UmwStG)
Teaching and learning methods for the module	Seminar-based teaching, exercises, discussions, project work

Special features (e.g. online component, site visits, guest lectures, etc.)	• Guest lectures by practitioners and visits to businesses/field trips form an integral part of the sub-module to ensure a link to current practice
Reading list (Compulsory reading/additional recommended reading)	• Snow, Bill (2023): Mergers & Acquisitions for Dummies • Hang, Robert (2025): Mergers & Acquisitions: The Handbook • Engelhardt, Clemens (2023): Mergers & Acquisitions: Strategies, Processes and Terminology in Corporate Acquisitions • Müller-Stewens (2024): Mergers & Acquisitions: A Handbook for Strategy, Consultancy and Legal Advice • Dreher, Maximilian/Ernst, Dietmar (2021): Mergers & Acquisitions: Fundamentals and the Sale Process for Medium-Sized and Large Companies • Meyer-Sparenberg, Wolfgang (2022): Beck's M&A Handbook

BW48.2 M&A Case Studies	
Module No./Code	BW48.2
Module title	M&A Case Studies
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW48 Mergers & Acquisitions compulsory-elective module
Frequency of the module	Every winter semester
Entry requirements	See above
Applicability of the module to other degree programmes	--
Module coordinator	Prof. Dr Andreas Kupsch
Names of lecturers	Prof. Dr Bernd Hacker, Prof. Dr Valentin Schiefele, lecturers
Language of instruction	German or English
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	Examination-based dissertation
Weighting of the mark in the overall mark	50 %
Learning outcomes of the module	Subject-specific competence – knowledge • Students are familiar with the standard valuation methods • Students are familiar with the key steps in the M&A process • Students are familiar with the due diligence and PMI procedures Professional competence – Skills • Students can critically examine the financial benefits of mergers and acquisitions • Students can assist with due diligence and PMI projects Personal skills – interpersonal skills • Students improve their discussion and presentation skills Personal competence – independence • Students can analyse mergers and acquisitions independently
Module content	–
Teaching and learning methods for the module	Seminar-based teaching, practical exercises, discussions, project work
Special features (e.g. online component, field trips, guest lectures, etc.)	• Guest lectures by practitioners and visits to businesses/field trips form an integral part of the sub-module to ensure a link to current practice
Reading list (Compulsory reading/additional recommended reading)	• Drukarczyk/Schüler, Business Valuation • Perridon/Steiner/Rathgeber, Corporate Finance • Schulze, Methods of Business Valuation • Weston/Weaver, Mergers & Acquisitions

BW49 Digital Business Processes with SAP

Module No./Code	BW49 Digital Business Processes with SAP
Module Title	Digital Business Processes with SAP
Semester or term	Semester
Duration of the module	
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, if applicable*	BW49.1: Case Study Seminar: Introduction to SAP BW49.2: Standard Business Software Systems
Frequency with which the module is offered	
Entry requirements	• All core modules passed
Applicability of the module to other degree programmes	•
Module coordinator	
Name of the lecturer	See sub-modules
Language of instruction	
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	•
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	See sub-modules
Teaching and learning methods for the module	See sub-modules

Special features (e.g. online component, field visits, guest lectures, etc.)	See sub-modules
Reading list	See sub-modules

BW49.1 Case Study Seminar: Introduction to SAP	
Module No./Code	**BW49.1**
Module title	Case Study Seminar: Introduction to SAP
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory within the compulsory-elective module BW49 Digital Business Processes with SAP
Frequency of the module	
Entry requirements	See above
Applicability of the module to other degree programmes	--
Name of the lecturer	
Language of instruction	
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 contact time and 90 hours of home preparation and follow-up work
SWS	4
Type of assessment / Requirements for the award of credit points	
Weighting of the mark in the overall mark	
Learning outcomes of the module	Professional competence – knowledge • Professional competence – skills

	Personal competence – social skills Personal competence – independence •
Module content	•
Teaching and learning methods for the module	
Special features (e.g. online component, field visits, guest lectures, etc.)	•
Reading list (Compulsory reading/additional recommended reading)	•

BW49.2 Standard Business Software Systems	
Module No./Code	**BW49.2**
Module title	Standard Business Software Systems
Semester or term	
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory as part of the BW49 'Digital Business Processes with SAP' compulsory-elective module
Frequency of the module	
Entry requirements	See above
Applicability of the module to other degree programmes	--
Module coordinator	
Name of the lecturer	
Language of instruction	
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home

SWS	4
Type of assessment / Requirements for the award of credit points	
Weighting of the mark in the overall mark	
Learning outcomes of the module	Subject-specific competence – knowledge • Professional competence – skills • Personal competence – social skills • Personal competence – independence •
Module content	
Teaching and learning methods for the module	
Special features (e.g. online component, field visits, guest lectures, etc.)	•
Reading list (Compulsory reading/additional recommended reading)	•

BW50 Financial and Reporting Processes with SAP

Module No./Code	BW50 Finance and Reporting Processes with SAP
Module title	Finance and Reporting Processes with SAP
Semester or term	Semester
Duration of the module	
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, if applicable*	BW50.1: Business Intelligence with SAP BW50.2: Finance and Controlling with SAP
Frequency with which the module is offered	
Entry requirements	• All core modules must have been passed
Applicability of the module to other degree programmes	•
Module coordinator	
Name of the lecturer	See sub-modules
Language of instruction	
Number of ECTS credits awarded	10
Total workload and its breakdown (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	•
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	See sub-modules
Teaching and learning methods for the module	See sub-modules

Special features (e.g. online component, field visits, guest lectures, etc.)	See sub-modules
Reading list	See sub-modules

BW50.1 Business Intelligence with SAP	
Module No./Code	**BW50.1**
Module title	Business Intelligence with SAP
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW50 'Finance and Reporting Processes with SAP' compulsory-elective module
Frequency of the module	
Entry requirements	See above
Applicability of the module to other degree programmes	--
Name of the lecturer	
Language of instruction	
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	
Weighting of the mark in the overall mark	
Learning outcomes of the module	Subject-specific competence – knowledge • Professional competence – skills Personal competence – social skills

	Personal competence – independence •
Module content	•
Teaching and learning methods for the module	
Special features (e.g. online component, field visits, guest lectures, etc.)	•
Reading list (Compulsory reading/additional recommended reading)	•

BW50.2 Finance and Controlling with SAP	
Module No./Code	**BW50.2**
Module title	Finance and Controlling with SAP
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, elective, etc.)	Compulsory within the BW50 ‘Finance and Reporting Processes with SAP’ compulsory-elective module
Frequency of the module	
Entry requirements	See above
Applicability of the module to other degree programmes	--
Module coordinator	
Name of the lecturer	
Language of instruction	
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours’ total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4

Type of assessment / Requirements for the award of credit points	
Weighting of the mark in the overall mark	
Learning outcomes of the module	Professional competence – knowledge • Professional competence – skills • Personal competence – social skills • Personal competence – independence •
Module content	
Teaching and learning methods for the module	
Special features (e.g. online component, field visits, guest lectures, etc.)	•
Bibliography (Compulsory reading/additional recommended reading)	•

BW51 Analysis of Business Processes and Data

Module No./Code	BW51
Module title	Analysis of Business Processes and Data
Semester or trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, if applicable*	**BW51.1 Process Analysis** BW51.2 Data Intelligence & Artificial Intelligence (AI)
Frequency with which the module is offered	Once a year
Entry requirements	Successful completion of the compulsory modules 'BW13 Business Informatics with PC Exercises' and 'BW21 Fundamentals of Organisational Theory' is required.
Applicability of the module to other degree programmes	As business processes and data play a key role in all functional areas and in corporate management, the content of this module can, in principle, be used as a supplement in all other modules of the Bachelor's and Master's programmes.
Module coordinator	Prof. Dr Heinrich Seidlmeier
Name of the lecturer	see sub-modules
Language of instruction	German
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, of which 120 hours of contact time and 180 hours of preparatory and follow-up work at home
SWS	8
Type of assessment / Requirements for the award of credit points	Written examination (90–120 mins) or examination dissertation
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See sub-modules
Module content	see sub-modules

Teaching and learning methods for the module	see sub-modules
Special features (e.g. online component, field visits, guest lectures, etc.)	See sub-modules
Reading list	see sub-modules

BW51.1 Process Analysis	
Module No./Code	**BW51.1**
Module title	Process Analysis
Semester or term	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW51 compulsory-elective module
Frequency of the module	Once a year
Entry requirements	See above
Applicability of the module to other degree programmes	See above
Name of the lecturer	Prof. Dr Heinrich Seidlmeier
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 contact time and 90 hours of preparatory and follow-up work at home
SWS	4
Type of assessment / Requirements for the award of credit points	See above
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge Upon completion of the module, students will understand the importance of systematic process analysis (including the identification of weaknesses, the derivation of improvement measures and the modelling of target processes) in the context of optimising business processes.

	Professional competence – skills Students are able to carry out tool-supported process analyses in practical scenarios. They are proficient in using a world-leading software tool (ARIS) for the modelling and (partially) automated analysis of processes. Upon completion of the module, students will also have a basic understanding of process mining. Personal Competence – Social Competence Students have practical experience in solving technical and organisational problems. They are able to identify and present problems. Personal Competence – Independence Students can independently and methodically identify and systematise subject-specific problems and solve them using appropriate tools. They can apply the skills they have acquired in a wide variety of practical scenarios.
Module content	• From Process Management to Process Analysis • Fundamentals of process analysis • Process modelling with ARIS Architect • Analysis of process models using ARIS Architect • Process Performance Management and Process Intelligence • Analytical Process Controlling with the ARIS Process Performance Manager • Case study
Teaching and learning methods for the module	Seminar-based teaching, practical sessions
Special features (e.g. online component, field visits, guest lectures, etc.)	• Practical work (exercises, tasks, case studies) on the computer
Reading list (Compulsory reading/additional recommended reading)	• Aalst, W. M. P. van der (2016): Process Mining – Discovery, Conformance and Enhancement of Business Processes, 2nd ed., Springer. • Becker, J. et al. (eds.) (2012): Process Management, 7th ed., Springer. • Fischermanns, G. (2013): Practical Handbook of Process Management, 11th ed., Dr Götz Schmidt. • IEEE Task Force on Process Mining, Process Mining Manifesto, https://www.pads.rwth-

	aachen.de/cms/PADS/Forschung/Ressourcen/~qlum/Process-Mining-Manifest/?lidx=1, last accessed on 18 November 2025 (in various languages). • Laue, R., Koschmider, A., Fahland, D. (eds.) (2021): Process Management and Process Mining, de Gruyter. • Reinkemeyer, L. (2020): Process Mining in Action, Springer. • Schmelzer, H. J., Sesselmann, W. (2020): Business Process Management in Practice, 9th ed., Carl Hanser. • Seidlmeier, H. (2019): Process Modelling with ARIS, 5th ed., Springer Vieweg. • Seidlmeier, H., 'Fundamentals of Model-Based Process Analysis', in: WISU, Issue 1/16, pp. 70–78.

BW51.2 Data Intelligence & AI (Artificial Intelligence)	
Module No./Code	**BW51.2**
Module title	Data Intelligence & Artificial Intelligence (AI)
Semester or trimester	Semester
Duration of the module	1 semester
Type of course (compulsory, optional, etc.)	Compulsory within the BW51 compulsory-elective module
Frequency of the module	Once a year
Entry requirements	See above
Applicability of the module to other degree programmes	See above
Name of the lecturer	Alexander Kühn, BSc in Business Informatics
Language of instruction	German
Number of ECTS credits awarded	5
Total workload and its breakdown (e.g. self-study + contact hours)	150 hours' total workload, of which 60 hours of contact time and 90 hours of preparatory and follow-up work at home
SWS	4

Type of assessment / Requirements for the award of credit points	See above
Weighting of the mark in the overall mark	50%
Learning outcomes of the module	Subject-specific competence – knowledge • Students understand the fundamental terms and concepts of data management, are able to define them, and can explain their advantages and benefits for business stakeholders in a nuanced manner. • Students possess in-depth knowledge of the functionalities and applications of spreadsheet programmes such as Microsoft Excel and can explain their use in a business context. • Students are familiar with the advantages and principles of database management systems and can explain their practical application using Microsoft SQL Server Management Studio as a basis for data-driven decision support. • Students understand the significance and future development of business intelligence in business administration and can describe its practical application and benefits within organisations. • Students possess a basic understanding of artificial intelligence, are aware of the conflicting societal interests involved, and can analyse its potential within business administration. • Students understand the role of data science and big data in the digital transformation of business models and are able to explain their significance and practical applications. Professional competence – skills • Students are able to carry out complex data analyses and visualisations using Microsoft Excel and independently implement specific practical applications. • Students are able to apply database management systems using Microsoft SQL Server Management Studio in practice and to support data-driven decision-making. • Students are able to carry out a case study on the successful implementation of a BI system as a team project, including the preparation and visualisation of data using Microsoft Power BI.

	• Students are able to apply big data technologies and data science methods to practical business problems and develop innovative solutions. Personal Competence – Social Competence 4. Students work effectively in teams to carry out complex data projects, thereby strengthening their skills in collaboration and interdisciplinary exchange. 5. Students present the results of their workshops and team projects professionally and persuasively, thereby enhancing their presentation and communication skills. 6. Through their work on case studies, students develop their ability to work in diverse teams whilst integrating different perspectives and approaches. Personal Competence – Independence • Students develop the ability to familiarise themselves with new software tools such as Microsoft Excel, SQL Server Management Studio or Power BI and to use them confidently. • Students reflect on the social and ethical implications of using artificial intelligence and big data in business administration and develop proposed solutions to ethical challenges. • Students are able to work independently and proactively on data-driven projects and to develop innovative approaches. • Students enhance their self-directed learning skills by independently acquiring and deepening their knowledge of the topics.
Module content	• General introduction to data management: definitions of terms, distinctions, advantages and benefits of data management for stakeholders within the organisation • Introduction to spreadsheet programmes and specific practical examples using Microsoft Excel • Use of databases: advantages of database management systems and practical applications using Microsoft SQL Server Management Studio as the basis for data-driven decision support • Business Intelligence as the future of business administration: practical workshop with an external partner company • Case study: ‘Successful implementation of a BI system’ as a team project, including data

	preparation with a practical example in Microsoft Power BI • Artificial intelligence: fundamentals, conflicting societal interests, potential applications in business administration • Data Science and Big Data as part of the digital transformation of business models
Teaching and learning methods for the module	Seminar-based teaching
Special features (e.g. online component, field trips, guest lectures, etc.)	• Practical computer-based work • Workshops with industry partners • Preparation of a case study
Reading list (Compulsory reading/additional recommended reading)	• Baars, H., & Kemper, H.-G. (2021): Business Intelligence & Analytics – Fundamentals and Practical Applications: Approaches to IT-based Decision Support, 4th ed., textbook, Wiesbaden: Springer Vieweg. • Bilke, P., & Sprung, U. (2019): Excel 2019: The Illustrated Guide (1st ed., 2nd, corrected reprint), 'See how it's done'. Bonn: Rheinwerk Verlag. • Ferrari, A., Russo, M., & Gronau, V. (2018): Data Analysis with Microsoft Power BI and Power Pivot for Excel, Heidelberg: dpunkt.verlag. • Hamm, P., Klesel, M. (2021): Success Factors for the Adoption of Artificial Intelligence in Organisations: A Literature Review, in: 27th Annual Americas Conference on Information Systems, AMCIS 2021. • Kempter, H. (2017): Business Information Systems: Data Management and Data Analysis, BWL Bachelor Basics, Stuttgart: Verlag W. Kohlhammer. • Lang, M. (ed.) (2023): Data Literacy: Using Data Successfully, Munich: Carl Hanser Verlag GmbH & Co. KG. • Noe, J., Piatkowski, D., Ruschak, C., Schirm, N., Schoeneberg, K.-P., Strehlow, T., et al. (2016): Successfully Implementing Business Intelligence: From Technology to Business Success. (Edited by Lang, M.). Düsseldorf: Symposion.

BW52 International Studies	
Module No./Code	BW52
Module title	International Studies
Semester or term	Semester
Duration of the module	One or two semesters
Type of course (compulsory, optional, etc.)	Compulsory elective
Courses included in the module, where applicable*	BW52 International Studies is reserved for students studying abroad. Here, they can have business-related modules from their host university recognised for credit, thereby fulfilling a specialisation requirement.
Frequency of the module's offering	Every semester
Entry requirements	• All core modules must have been passed • Placed at a foreign university
Applicability of the module to other degree programmes	NA
Module coordinator	Prof. Dr Carolin Fleischmann
Names of the lecturers	Lecturers at the host university
Language of instruction	See the host university's module description
Number of ECTS credits awarded	10
Total workload and its composition (e.g. self-study + contact hours)	300 hours' total workload, broken down as specified in the host university's module description
SWS	See the host university's module description
Type of assessment / requirements for the award of credit points	See the host university's module description
Weighting of the mark in the overall mark	10 out of 190 ECTS = 5.26%
Learning outcomes of the module	See the host university's module description
Module content	See the host university's module description
Teaching and learning methods for the module	See the host university's module description

Special features (e.g. online component, field trips, guest lectures, etc.)	See the host university’s module description
Reading list	See the host university’s module description