



# **Module Catalogue**

for the Business Management Degree Programme (B.Sc.) Examination Regulations 2021

Rheinbach & Sankt Augustin Campuses

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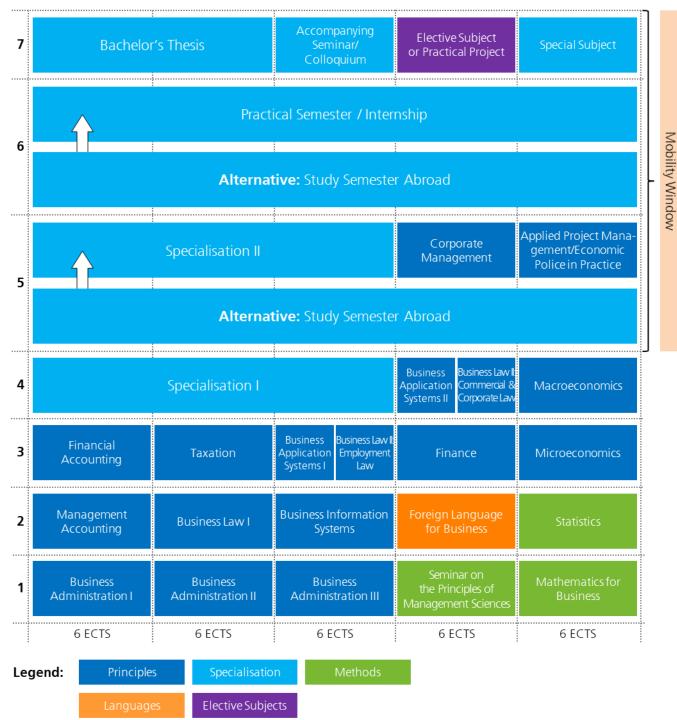
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## I Curriculum

## I.I Schedule of Courses

#### Semester



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# I.II Module Overview

Semester	Module Overview	Credit- points (CP)	Lesson hours per week (SWS)	Courses	Courses/ SWS	Exam
			(3003)	Principles of Business Administration	2	
1	Business Administration I	6	5	Principles of Marketing/ International Management (Rheinbach)	3 / 2+1	E1
		_	_	Principles of Production and Logistics	3	
1	Business Administration II	6	5	Principles of Accounting	2	E1
				Principles of Organisation	2	
1	Business Administration III	6	5	Principles of Human Resource Management	3	E1
	Consider on the Drive interest Man	3		Public Speaking and Presentation Tech-	2	E2
1	Seminar on the Principles of Management Sciences	3	4	niques Introduction to Academic Research and Writing	2	E2
1	Mathematics for Business	6	5	Mathematics for Business	5	E1
2	Management Accounting	6	4	Management Accounting	4	E1
2	Business Law I	6	4	Civil Law	4	E1
2	Business Information Systems	6	4	Principles of Business Information Systems	4	E1
2	Foreign Language for Business	6	4	Foreign Language for Business	4	E1
2	Business Statistics	6	4	Business Statistics	4	E1
3	Financial Accounting	6	4	Annual Accounts	4	E1
3	Taxation	6	4	Taxation	4	E1
3	Business Application Systems I+II	3	4	Development of Business Application Systems	2	E2
4		3		Use of Business Application Systems	2	E2
3	Finance	6	5	Investment and Finance	5	E1
3	Microeconomics	6	4	Microeconomics	4	E1
3	Business Law II	6	5	Employment Law	2	E1
4	Dusiness Law II	O	3	Commercial Law and Corporate Law	3	
4	Macroeconomics	6	4	Macroeconomics	4	E1
4	Specialisation I	18	12/ 13	See Overview of Specialisations	12/ 13	E1
5	Specialisation II	18	12/ 13	See Overview of Specialisations	12/ 13	E1
		3	3	Corporate Planning	2	E1
5	Corporate Management			Business Ethics	1	
		3	4	Business Simulation Game	4	E2
5	Management Sciences in Practice	6	4	Applied Project Management	2	E2
	•	-		Economic Policy in Practice	2	E2
6	Practical Semester or Semester Abroad	30		Practical Semester or Semester Abroad		E2
7	Practical Project/Elective Subjects	6	3/4	Practical Project/Elective Subjects	4	E2
7	Special Subject	6	4	Special Subject with Theme	4	E2
7	Bachelor's Thesis	12		Bachelor's Thesis		E1
7	Accompanying Seminar	2	1	Accompanying Seminar	1	E2
7	Colloquium	4		Colloquium		E1
	Total	210	120/122		120/122	

E1: Examination in accordance with section 15 paragraph 3 in conjunction with section 17 of the examination regulations

E2: Examination in accordance with section 15 paragraph 4 in conjunction with section 18 of the examination regulations

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# **II** Overview of Specialisations by Location

# II.I Rheinbach

Specialisations (4th and 5th semester)	Lesson hours per week (SWS)	Credits
Accounting and Controlling	12/13	18
International Financial Reporting Standards	4/5	
Controlling	4	
Deployment and Management of External Accounting and Controlling Service Providers	2	
Advanced Seminar: Current Developments in Accounting/Controlling	2	
Bank and Finance Management	12	18
Bank Management	4	
Management of Financial Risks	2	
Analysis of Business Customers	2	
Business Policy of Banks	2	
Special Bank and Finance Management Topics	2	
Business Administration for Trading Companies	13	18
Strategy	3	
Procurement	3	
Supply Chain Management/Logistics	3	
Sales	3	
Special Topics	1	
International Management	13	18
International Strategy, Organisation and Leadership	3	
International Marketing	3	
International Trade, Finance and Investment	2	
Projects and Case Studies in International Management	2	
Current Issues in International Management	3	

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Specialisations (4th and 5th semester)	Lesson hours per week (SWS)	Credits
Marketing	13	18
Marketing/Brand Management	4	
Current Marketing Topics	2	
Market Research	2	
Advertising	2	
Social Marketing	2	
Compliance in Marketing	1	
Sales Management	12	18
Sales Projects	4	
Sales Strategy	2	
Operational Aspects of Sales	4	
Sales Performance Management	2	
Business Consulting and Development	12/13	18
Principles of Business Consulting	4	
Methods and Tools of Business Consulting	4	
The Consulting Process	4	
Management Trends	2/3	
Business Psychology	13	18
Introduction to Business Psychology	2	
Introduction to General Psychology	2	
Work Psychology	2	
Organisational Psychology	2	
Advertising and Market Psychology	2	
Applications of Psychology	2	
Practical Project	1	

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# II.II Sankt Augustin

Specialisations (4th and 5th semester)	Lesson hours per week (SWS)	Credits
Controlling	13	18
System of Controlling	1	
Management Accounting as an Information System in Controlling	2	
Strategic and Operational Cost Management	3	
Controlling Based on Key Performance Indicators	2	
Financial Controlling	2	
Case Studies in Controlling	3	
Economics	13	18
Macroeconomics II	2	
Microeconomics II	2	
International Economic Relations I	2	
International Economic Relations II	2	
Sustainability Management	3	
Empirical Economic Research	2	
Finance/Financial Services	13	18
Finance Management	2	
Financial Analysis	2	
Selected Financial Services	4	
Stock Market and Financial Investment Decisions	3	
Financial Planning and Controlling	2	

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Specialisations (4th and 5th semester)	Lesson hours per week (SWS)	Credits
Health Management	13	18
Medicine for Non-Medics	1	
Healthy Leadership and Management	3	
Principles and Application of Neurofeedback	1	
Business Health Management	4	
Practical and Research Project	2	
Current Trends in Healthcare	2	
International Financial Management	13	18
International Financial Reporting Standards/Analysis of International Financial Statements	4	
Management Accounting and Management Control	3	
International Finance	3	
Case Studies in Management Accounting and Management Control	3	
Logistics and Supply Chain Management	13	18
Logistics Management	2	
Procurement and Production Management	3	
Inventory Management	3	
Supply Chain Management	2	
IT Support for Logistics and Supply Chain Management	3	
Marketing, in particular Business to Business	13	18
Strategic Marketing	4	
Market Research	1	
Marketing Management Control	2	
Innovation Management	1	
Practical Project	4	
Project Management	1	

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Specialisations (4th and 5th semester)	Lesson hours per week (SWS)	Credits
Sustainability Management	13	18
Principles of Sustainability Management	2	
CSR Success Management	2	
CSR Reporting	2	
CSR Risk Management	2	
Operational CSR Management	2	
Practical Project	3	
Human Resource Management	13	18
Human Resource Development	3	
Human Resource Systems	2	
Communication and Leadership	2	
Human Resource Controlling	2	
Employment and Social Law	4	
Financial Reporting/Taxation/Auditing	13	18
International Financial Reporting Standards (IFRS)/Corporate Financial Reporting	4	
International Corporate Taxation	3	
Auditing	2	
Balance Sheet Analysis and M&A	4	
Business Information Systems	15	18
Operational Data Management	2	
Data Literacy	2	
Use of ERP Systems	2	
Internet Economics	2	
Content, Web and Knowledge Management	2	
Information and Business Process Management	3	
Data Analytics and Development	2	

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## 1 1st Semester Modules

- Business Administration I
- Business Administration IIBusiness Administration II
- Business Administration III
- Seminar on the Principles of Management Sciences
- Mathematics for Business

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Formation

	Workload	Credits	Freque	ency	Duration	
	180 h	6	1st semester/every semester		1 semester	
1	Courses 2 SWS: Principles of Business Administration		Contact Time	Self- Study	Planned Group Size	
			5 SWS/75 h	105 h	Max. 60 students	
	3 SWS: Principles of duction to Internatio (CR)	O.				

## 2 Learning Outcomes/Competences

## **Principles of Business Administration**

Students learn about generally applicable business administration tools/techniques (e.g. benefit analysis) and, as a result, are able to identify the structures and processes in a business and to link them together in an integrated way. The module focuses on the ability to process business decision-making problems systematically and transparently.

## Principles of Marketing (3 SWS CA/2 SWS CR)

Students acquire the knowledge to identify marketing problems and to draw the corresponding conclusions for the design of the marketing mix. The focus is on making marketing decisions in the context of operational management in order to meet customer requirements and satisfy the demands of the market.

## Introduction to International Management (1 SWS CR)

Students acquire theoretical and practical knowledge of international management. The focus is on the basic principles and functions of management in international companies, e.g. understanding and describing in a practical context the important factors of globalisation, the theory of comparative cost advantages, the cultural problems of international management, the key international market entry strategies and the particular challenges faced by international managers.

## 3 Topics

## **Principles of Business Administration**

- Business administration as a science
- Selected research approaches in business administration
- Companies in business administration
- Corporate goals and business decision-making processes
- Decision-making behaviour in management

#### **Principles of Marketing**

- Principles of marketing
- Marketing concept and marketing mix
- Product policy
- Pricing policy
- Distribution policy
- Communication policy

## **Topics** (continued)

## **Introduction to International Management**

- Globalisation: important factors, advantages and disadvantages, key players
- Analysis of national markets and the business environment: economic and cultural profiles of the target country, evaluation of national markets and other forms of country risks, barriers to market entry and evaluation of the market attractiveness of the target country
- International trade and investment: theoretical principles, e.g. absolute and comparative cost advantages, foreign direct investment, facts and figures
- International market entry and market development strategies
- Development of international product and marketing strategies: expansion and adaptation strategies
- Dynamics of global CSR and sustainability strategies

The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

Seminars, projects and group work

## 5 Requirements for Participation

None

#### 6 Forms of Examination

Continuous assessment: book project "Principles of Business Administration" (only with Prof. Peters)

Written module examination

## 7 Requirements for Awarding Credit Points

Passing the written module examination

Passing the continuous assessment in conjunction with lectures: book project "Principles of Business Administration"

## 8 Use of the Module

Not applicable

## 9 Weighted Factor for the Final Grade

3%

#### 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Daniel Assmus, Prof. Dr. Jens Böcker, Prof. Dr. Jürgen Bode, Frank Maikranz (lecturer with special duties (LfbA)), Prof. Dr. Theo Peters, Prof. Dr. Alexander Pohl, Dr. Luc Da Gbadji

#### 11 Other Information

Details of the literature will be provided at the start of lectures.

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Busi	ness Administrati	on II			
	Workload	Credits	Frequ	iency	Duration
	180 h	6	1st semester/e	every semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	3 SWS: Principles of gistics	Production and Lo-	5 SWS/75 h	105 h	Max. 60 students
	2 SWS: Principles of	Accounting			

## 2 Learning Outcomes/Competences

## **Principles of Production and Logistics**

This module concerns the essence of business activities, in other words, manufacturing a product and/or providing a service.

On the basis of the production model, the principles of the procurement, production and logistics functions are defined, described and categorised. This approach is then extended to include a discussion of Porter's value chain and the SCM concept.

Students learn how to identify fundamental solutions using different approaches, methods and instruments across different industries and functions. They apply the knowledge that they acquire to case studies and current examples.

## **Principles of Accounting**

Students acquire fundamental knowledge of the general system as well as of the basic requirements of internal and financial accounting. In relation to the general system, the focus is on categorising the beneficiaries of the accounting process and on understanding their issues and information requirements concerning the methods and principles of the calculations used and the structure of the data. In preparation for the topics of financial accounting and annual accounts, students learn about the principles of balance sheets, the concepts and practice of double-entry accounting and the basic differences from the issues and approach in internal accounting (management accounting).

## 3 Topics

#### **Principles of Production and Logistics**

- Principles of procurement
- Principles of production
- Principles of logistics
- Management approaches

## 3 **Topics (continued) Principles of Accounting** Concept and function of accounting Beneficiaries of the accounting process and their information requirements Accounting instruments Accounting parameters Company forms Applications Bookkeeping and annual accounts o The balance sheet as the starting point of double-entry accounting Posting transactions that affect operating results Posting selected items (e.g. wages and salaries, interest and rents) Closing entries and overview of annual accounts Organisation of accounting The precise content and focus of the module is decided by the lecturers. 4 **Forms of Teaching** Seminars, projects and group work **Requirements for Participation** None Forms of Examination 6 Written module examination 7 **Requirements for Awarding Credit Points** Passing the examination **Use of the Module** The contents of the Principles of Accounting course are required for the Management Accounting, Financial Accounting, Finance (Investment and Finance) and Taxation courses. **Weighted Factor for the Final Grade** 3% 10 **Module Coordinator and Full-Time Lecturers** Stefan Freitag (lecturer with special duties (LfbA)), Martin Christian Kemnitz (lecturer with special duties (LfbA)), Prof. Dr. Robert Grüter, Karsten Heinrich, Anne Schaefer, Prof. Dr. Norbert Seeger, Prof. Dr. Stephan Tank 11 **Other Information** Details of the literature will be provided at the start of lectures.

Back to 1st semester modules

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Business Administration III						
	Workload Credits		Frequency		Duration	
	180 h	6	1st semester/e	every semester	1 semester	
1	Courses 2 SWS: Principles of Organisation		Contact Time	Self- Study	Planned Group Size	
			5 SWS/75 h	105 h	Max. 60	
	3 SWS: Principles of Management	f Human Resource			students	

## 2 Learning Outcomes/Competences

## **Principles of Organisation**

Students gain insights into approaches to organisational theory, organisational design alternatives and practical influencing factors and success factors. Furthermore, students are able to develop their own solutions to organisational issues and to make organisational decisions systematically and transparently. On the basis of these applications, they learn to analyse, synthesise, apply and evaluate business decision-making situations, including in a group context.

## **Principles of Human Resource Management**

Students learn the principles of human resource management in the context of approaches to corporate policy and social changes. They are given the skills to identify and help shape fundamental human resource functions within the business as an important part of management and to define them in the context of human resource management. They are also capable of assessing the possibilities, limits and uses of the human resource management methods with regard to current and future developments.

Students also learn that the use of these concepts/instruments in similar industries/companies can have conflicting effects because of business micropolitics.

## 3 Topics

### **Principles of Organisation**

- Introduction to and principles of organisational theory
- Selected organisational theory approaches
- Organisational solutions (structure) in practice
- Organisational solutions (processes) in practice
- Management of organisational change
- Digitalisation in the business organisation
- Internationalisation in the business organisation
- Sustainability in the business organisation

#### **3 Topics** (continued)

## **Principles of Human Resource Management**

- Business policy and human resource planning
- Recruitment (human resource marketing, recruitment, selection)
- Staff retention (retention management, onboarding) and staff development
- Human resource controlling and organisation of human resource management
- Principles of leadership
- Specific features of international human resource management
- Case studies and selected challenges (e.g. globalisation, CSR, AI and Industry 4.0)

The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

## **Principles of Organisation**

Seminars, evaluating case studies and developing solutions, individual work, group work and the use of digital media

#### **Principles of Human Resource Management**

Lectures, handouts and tutorials

## 5 Requirements for Participation

None

#### 6 Forms of Examination

Written examination

## 7 Requirements for Awarding Credit Points

Passing the written examination

#### 8 Use of the Module

Not applicable

## 9 Weighted Factor for the Final Grade

3%

#### **10** Module Coordinator and Full-Time Lecturers

Martin Christian Kemnitz (lecturer with special duties (LfbA)), Prof. Dr. Stefan Lemke, Prof. Dr. Harald Meier, Prof. Dr. Theo Peters, Dr. Frank Weber

## 11 Other Information

## **Principles of Human Resource Management**

Meier, H. (2019). Unternehmensführung (6th edition). Berlin: Verlag NWB.

Information about detailed and supplementary literature and a learning guide will be provided during the course or distributed as handouts.

Back to 1st semester modules

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	Workload Credits		Frequency		Duration	
	180 h	6	1st semester/every semester		1 semester	
1	Courses  2 SWS: Public Speaking and Presentation Techniques		Contact Time	Self- Study	Planned Group Size	
			4 SWS/60 h	120 h	Max. 30 students	
	2 SWS: Introduction search and Writing	2 SWS: Introduction to Academic Re-				

## 2 Learning Outcomes/Competences

## **Public Speaking and Presentation Techniques**

Students develop and consolidate their rhetorical skills. They learn to give persuasive speeches and presentations, in terms of structure, body language, vocabulary and self-assessment, and to give and receive feedback in a group.

## **Introduction to Academic Research and Writing**

Students learn to gain a rapid and comprehensive understanding of the status of the debate in a specialist field. They can handle the scientific views of others responsibly and conduct focused research on a topic using a wide variety of sources. They can also assemble this information in written compositions (e.g. term papers, practical project reports, Bachelor's theses).

### 3 Topics

### **Public Speaking and Presentation Techniques**

- Structure and composition of persuasive speeches and presentations
- Basic concepts and influencing factors
- Visualisation and use of media
- Memory and learning techniques
- (Body) language and voice
- Tutorials on brief ad-lib speeches

## **Introduction to Academic Research and Writing**

- Introduction to scientific methods of working and thinking
- Topic selection and reflection
- Literature research
- Arguments/thematic structure
- Citation methods
- Writing style and language

The precise content and focus of the module is decided by the lecturers.

#### 4 Forms of Teaching

Seminars, group work, presentations, tutorials on ad-lib speaking

#### 5 Requirements for Participation

None

6	Forms of Examination					
	Public Speaking and Presentation Techniques					
	Prepared presentation followed by feedback involving all the students					
	Introduction to Academic Research and Writing					
	Written assignment on a pre-defined or self-selected topic					
7	Requirements for Awarding Credit Points					
	Public Speaking and Presentation Techniques					
	At least 75% attendance, presentation					
	Introduction to Academic Research and Writing					
	Written assignment of the required standard					
8	Use of the Module					
	Not applicable					
9	Weighted Factor for the Final Grade					
	0%					
10	Module Coordinator and Full-Time Lecturers					
	Frank Maikranz (lecturer with special duties (LfbA)), tbd (Sankt Augustin)					
11	Other Information					
	Details of the literature will be provided at the start of lectures.					
	1					

Back to 1st semester modules

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### **Mathematics for Business**

	Workload Credits		Frequency		Duration
	180 h	6	1st semester/e	every semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	5 SWS: Mathematics for Business		5 SWS/75 h	105 h	Max. 60 students

## 2 Learning Outcomes/Competences

Students develop the capability to describe economic problems from the fields of business planning, management and controlling in mathematical terms and to analyse and, if necessary, resolve the problems. Furthermore, they learn which mathematical tools to use in specific circumstances in a practical business context. By learning the correct methods of collecting and processing data and of problem-based analysis and meaningful linking of data, students are prepared for making business decisions.

## 3 Topics

- Introduction to the principles and structures of business mathematics
- Analysis
  - Functions with one independent variable
     Properties, differentiation, differentiation rules, determining extreme values
  - Economic use of functions

Revenue, cost, profit function;

Average function;

Cournot/monopoly, elasticity

• Functions with several independent variables

Partial differentiation, determining extreme values with and without second order conditions (Lagrange/Hesse);

Partial elasticities, cross elasticities

## • Linear Algebra

- Linear equation systems
- Principles of vectors/matrices, definitions, arithmetic operations, addition and multiplication
- Gauss/upper triangular matrix, unit matrix, inverse matrix
- Linear optimisation (simplex method)
- Principles of combinatorics
- Introduction to Financial Mathematics

Calculating interest, rates, amortisation

The precise content and focus of the module is decided by the lecturers

## 4 Forms of Teaching

Seminars with integrated individual/group work

## 5 Requirements for Participation

Formal: none

**Content: none,** but, if necessary, the Mathematics preparatory course for mathematical knowledge at the level of the secondary school leaving certificate

6	Forms of Examination
	(Differences between the Rheinbach Campus (CR) and the Sankt Augustin Campus (CA))
	Written examination (CR)
	During the semester, an oral examination based on a presentation prepared independently
	that makes up 25 percent of the total grade. At the end of the semester, a written examina-
	tion that makes up 75 percent of the total grade. (CA)
7	Requirements for Awarding Credit Points
	Passing the examinations described in section 6.
8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Christine Buchholz, Stefan Freitag (lecturer with special duties (LfbA)), Siegfried
	Kuhl (lecturer with special duties (LfbA)), Prof. Dr. Franz W. Peren
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 1st semester modules

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# 2 2nd Semester Modules

- Management Accounting
- Business Law I
- Business Information Systems
- Foreign Language for Business
- Business Statistics
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#### **Management Accounting Duration** Workload Credits Frequency 180 h 6 2nd semester/every semester 1 semester Planned Self-1 **Courses** Contact Time Study **Group Size** 4 SWS: Management Accounting 4 SWS/60 h 120 h Max. 60 students

## **2** Learning Outcomes/Competences

Students can describe management accounting as part of business accounting and explain the tasks and objectives involved. They can also define the fundamental concepts of management accounting and apply them to specific cases.

Students become familiar with management accounting as a system of sub-accounts that are coordinated with and based on one another. They are able to explain how cost type, cost centre and cost unit accounting interact to perform the functions required of the overall system. They can use their knowledge to apply the methods and instruments independently and to carry out a critical analysis and evaluation of calculations they are presented with.

In a given situation and context, students understand how to incorporate aspects of digitalisation and sustainability and can discuss these issues.

## 3 Topics

- Management accounting as part of business accounting
- Basic concepts of business accounting
- Cost type accounting
- Cost centre accounting
- Cost unit accounting
- Direct cost accounting
- Principles of process cost accounting

The course includes the content listed above. The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

Seminars with case studies and practical exercises

## **5** Requirements for Participation

Formal: none

**Content:** content of the Principles of Accounting course

## 6 Forms of Examination

Written examination

## 7 Requirements for Awarding Credit Points

Passing the written examination

8	Use of the Module
	The content of the module forms the basis for the Financial Accounting and Finance modules and the Accounting and Controlling and Controlling specialisations.
9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Christine Immenkötter (tax consultant), Siegfried Kuhl (lecturer with special duties (LfbA)), Prof. Dr. Max Leitterstorf, Dr. Kerstin Meinhardt (lecturer with special duties (LfbA))
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 2nd semester modules

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	Workload	Credits	Frequ	ency	Duration
	180 h	6	2nd semester/e	-	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	4 SWS: Principles of	Civil Law	4 SWS/60 h	120 h	Max. 60 students
2	Learning Outcomes/	Competences			
3	man Civil Code (BGB assess contracts for u	•	t to the world of bu	лынезэ. тпеу са	п ргераге апа/
	<ul> <li>Basic concepts of conditions for vali</li> <li>Representation</li> <li>Statute of limitati</li> <li>Law of obligations</li> <li>Preparing and ass</li> <li>General defaults i breach of subsidia</li> <li>Warranty for defe</li> <li>Consumer protect</li> <li>Law of torts</li> </ul>	on and application legal doctrine (dedity such as legal ons essing contracts in performance (delity duties) cts cts cion and e-comme	of the provisions of claration of intent, of competence and for elayed performance	conclusion of co	rs)
	<ul> <li>Principles of prop</li> <li>The precise content a</li> </ul>	•			

Selection: seminars, blended learning, group work with case studies involving active use of the German Civil Code (BGB) and other legal sources

## 5 Requirements for Participation

None

## 6 Forms of Examination

Written or oral examination

## 7 Requirements for Awarding Credit Points

Passing the written or oral examination

## 8 Use of the Module

For the Business Law II and Annual Accounts modules and the special subject Law

9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Maike Rieve-Nagel, Prof. Dr. Sandra Rohleder, Andrea Schröder (lecturer with special duties (LfbA))
11	Other Information
	Details of the literature will be provided at the start of lectures.

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	Workload	Credits	Freque	ency	Duration
	180 h	6	2nd semester/ev	very semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	4 SWS: Principles of mation Systems	Business Infor-	4 SWS/60 h	120 h	Max. 60 students
2	Learning Outcomes/	Competences			
	the background of r ing process in select		•		
	Topics				
3	(Differences betwee	n the Rheinbach Ca	ampus (CR) and the	Sankt Augustin	Campus (CA))
3	<ul> <li>Principles of tech</li> </ul>	nnology for econon	nists	Sankt Augustin	Campus (CA))
3	<ul><li>Principles of tech</li><li>Principles of inte</li></ul>	nnology for econon grated business in	nists formation systems	Sankt Augustin	Campus (CA))
3	<ul><li>Principles of tech</li><li>Principles of inte</li><li>Economic efficie</li></ul>	nnology for econon grated business in ncy of the use of IT	nists formation systems	Sankt Augustin	Campus (CA))
3	<ul><li>Principles of tech</li><li>Principles of inte</li></ul>	nnology for econon grated business inf ncy of the use of IT gement (CR)	nists formation systems	Sankt Augustin	Campus (CA))
3	<ul> <li>Principles of tech</li> <li>Principles of inte</li> <li>Economic efficie</li> <li>IT security manage</li> <li>Electronic busine</li> </ul>	nnology for econon grated business inf ncy of the use of IT gement (CR)	nists formation systems (CR)	Sankt Augustin	Campus (CA))
3	<ul> <li>Principles of tech</li> <li>Principles of inte</li> <li>Economic efficie</li> <li>IT security manage</li> <li>Electronic busine</li> <li>Socioeconomic in</li> </ul>	nnology for econon grated business inf ncy of the use of IT gement (CR) ess (CR) mpacts of the use cation systems (CA	nists formation systems (CR)	Sankt Augustin	Campus (CA))

Forms of Teaching

Seminars with group work, case studies, system demonstrations, e-learning tools

The precise content and focus of the module is decided by the lecturers.

Strategic aspects of business information systems (CA)
 Architecture of integrated information systems (CA)

Modelling and analysis of business processes (CA)

5 Requirements for Participation

None

6 Forms of Examination

Written examination

**7** Requirements for Awarding Credit Points

Modelling data structures (CA)

Passing the written examination

8	Use of the Module
	The content of the course is required for the Business Application Systems course and the Business Information Systems specialisation.
9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Andreas Gadatsch, Prof. Dr. Dirk Schreiber, Prof. Dr. Torsten Stein, Dr. Daryoush Vaziri
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 2nd semester modules

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#### **Foreign Language for Business Duration** Workload Credits Frequency 6 180 h 2nd semester/every semester 1 semester **Planned** Self-1 **Courses Contact Time** Study **Group Size** 4 SWS: Foreign Language for Business 4 SWS/60 h 120 h Max. 20 students 2

## **Learning Outcomes/Competences**

Students are able to express themselves spontaneously and fluently in the spoken and written language without having to noticeably search for words. They can make flexible and effective use of the foreign language in social and professional life and express their thoughts and opinions accurately. They can also explain in detail more complex business issues, such as organisation, marketing, sales and finance, and link specific subjects together. Furthermore, they can write texts with a business content using correct formal language.

The aim is to acquire competence in communicating in the selected foreign language. Depending on the previous knowledge of the language required for the course, the linguistic level of the course is B2 or C1 of the Common European Framework of Reference for Languages (CEFR).

#### 3 **Topics**

- Acquisition and consolidation of foreign language skills (reading and listening comprehension, writing, speaking ability) for the independent use of language in business situ-
- Improvement in the general ability to express oneself in the foreign language in specific professional contexts
- Development and consolidation of business vocabulary relating to various topics (e.g. company structure, finance, economic sustainability)
- Aspects of diversity and culture in communication, social diversity
- Case studies on current business situations
- Preparation of academic texts

The precise content and focus of the module is decided by the lecturers.

#### 4 **Forms of Teaching**

Active seminars with a focus on interaction, activity-based group and individual work, use of digital media

#### 5 **Requirements for Participation**

Formal: none

Content: Level B2 (or equivalent) of the Common European Framework of Reference for Languages (CEFR)

#### **Forms of Examination**

Final written assignment or written examination and continuous assessment

### **Requirements for Awarding Credit Points**

Minimum number of points: 60

8	Use of the Module			
	Not applicable			
9	Weighted Factor for the Final Grade			
	3%			
10	Module Coordinator and Full-Time Lecturers			
	<ul> <li>Business English (Rheinbach) – Eileen Küpper (lecturer with special duties (LfbA))</li> <li>Business English (Sankt Augustin) – Regina Brautlacht (lecturer with special duties (LfbA))</li> <li>Business German – Dr. Gabriele Jordan (lecturer with special duties (LfbA)), Sandra Kärcher (lecturer with special duties (LfbA))</li> <li>Business French – Albina Rogozhnikova (lecturer with special duties (LfbA))</li> <li>Business Spanish – Claudia Ruiz Vega (lecturer with special duties (LfbA))</li> </ul>			
11	Other Information  The language centre offers tuition in the following business languages:  • Business German C1			
	<ul> <li>Business English B2/C1</li> <li>Business French B2</li> <li>Business Spanish B2</li> </ul>			

**Back to 2nd semester modules** 

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#### **Business Statistics** Workload **Credits Frequency Duration** 180 h 6 2nd semester/every semester 1 semester Self-**Planned** 1 **Courses Contact Time** Study **Group Size** 4 SWS: Business Statistics 4 SWS/60 h 120 h Max. 60 students

## 2 Learning Outcomes/Competences

Students are able to understand and analyse practical statistical questions and problems by using appropriate statistical methods and techniques and to develop statistical solutions for these problems. The focus is on the correct methods of collecting and processing data and on the problem-based analysis of data in the field of descriptive statistics. Furthermore, students are given an overview of contingency analyses and inferential statistical methods.

## 3 Topics

#### • Descriptive Statistics

- o Fundamental principles and concepts
- Frequency distributions
- o Averages and dispersion and concentration measures
- Association and correlation measures
- Regression analysis

#### • Probability Calculation

- Calculation rules, conditional probability
- o Random experiment, random variable
- Distribution functions, probability distribution
   Binomial, Poisson, hypergeometric distribution
   Normal distribution/standard normal distribution

#### Inferential Statistics

- Statistical inference
- Calculating confidence intervals
- Testing hypotheses
- Fault types
- Statistical significance, p-values, limitations

The precise content and focus of the module is decided by the lecturers.

#### 4 Forms of Teaching

Seminars, projects and group work

## **5** Requirements for Participation

Formal: none

**Content:** none, but, if necessary, taking the Mathematics preparatory course is recommended to acquire mathematical knowledge at the level of the secondary school leaving certificate

## 6 Forms of Examination

Written examination

7	Requirements for Awarding Credit Points
	Passing the written examination
8	Use of the Module
	The content is required for the Economics specialisation (Empirical Economic Research course) and the Data Literacy special subject
9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Christine Buchholz, Eva Jacobsen (lecturer with special duties (LfbA)), Dr. Thomas Krickhahn (lecturer with special duties (LfbA)), Prof. Dr. Johannes Natrop
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 2nd semester modules

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# 3 3rd Semester Modules

- Financial Accounting
- Taxation
- Business Application Systems I
- Finance
- Microeconomics
- Business Law II (Employment Law)

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Financial Accounting					
	Workload	Credits	Freque	ency	Duration
	180 h	6	3rd semester/ev	very semester	1 semester
1	Courses	Courses		Self- Study	Planned Group Size
	4 SWS: Annual Accounts		4 SWS/60 h	120 h	Max. 60 students

## 2 Learning Outcomes/Competences

#### Students:

- acquire knowledge of financial reporting (approach, evaluation, information shown) on the basis of the regulations of the German Commercial Code (HGB), which enables them to
- identify balance sheet issues and options for structuring balance sheets and resolve these issues themselves and present themselves to
  - o company employees,
  - o auditors and
  - analysts
- as having competence in the subject area

Students can describe the corresponding problems and the proposed solutions in writing and verbally.

Depending on the situation, students become familiar with the principles of the relevant aspects of digitalisation and internationalisation.

#### 3 Topics

- Principles of annual accounts
- Balance sheet structure, principles of balancing and evaluation
- Balancing and evaluation of fixed and current assets
- Balancing and evaluation of equity and borrowed capital
- Profit and loss account
- Notes and management report
- Current issues of external financial reporting

The course includes the content listed above. The precise content and focus of the module is decided by the lecturers.

#### 4 Forms of Teaching

Seminars, practical exercises

## 5 Requirements for Participation

Formal: none

**Content:** content of the Principles of Accounting course

## 6 Forms of Examination

Written examination

## 7 Requirements for Awarding Credit Points

Passing the written examination

8	Use of the Module
	The content of this module is required for the Accounting and Controlling and Financial Reporting/Taxation/Auditing specialisations.
9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Christine Immenkötter (tax consultant), Dr. Kerstin Meinhardt (lecturer with special duties (LfbA)), Prof. Dr. Jürgen Monhemius, Prof. Dr. Wilhelm Schneider (tax consultant), Prof. Dr. Norbert Seeger
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 3rd semester modules

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Taxation					
	Workload Credits		Frequency		Duration
	180 h	6	3rd semester/every semester		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	4 SWS: Taxation		4 SWS/60 h	120 h	Max. 60 students
_	Lawring Outcome (Community)				

## 2 Learning Outcomes/Competences

Students acquire the general knowledge of company taxation which is required for use in business. They can explain the tax types that are discussed and the main legal provisions relating to them and can also apply them to specific cases. They can use their knowledge to independently assess specific facts from a tax perspective, identify the tax-related consequences and, on this basis, make their own initial recommendations.

They are also able to work with legal provisions and to prepare themselves in future for frequent changes in legal positions.

Depending on the situation, students become familiar with the principles of the relevant aspects of digitalisation and internationalisation.

## 3 Topics

- Principles of taxation
- Taxes on earnings, in particular:
  - Income tax (including the important principles of statutory provisions relating to the preparation of tax balance sheets)
  - Corporation tax
  - o Trade tax
- Sales tax

The course includes the content listed above. The precise content and focus of the module is decided by the lecturers.

## Forms of Teaching

Seminars with case studies and practical exercises, making active use of tax legislation and other legal sources

#### 5 Requirements for Participation

Formal: none

**Content:** content of the Principles of Accounting course

#### 6 Forms of Examination

Written examination

## 7 Requirements for Awarding Credit Points

Passing the written examination

#### 8 Use of the Module

The content of this course is required for the Financial Reporting/Taxation/Auditing specialisation and for the elective subject International Tax Law.

9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Christine Immenkötter (tax consultant), Prof. Dr. Wilhelm Schneider (tax consultant), Prof. Dr. Norbert Seeger
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 3rd semester modules

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	Workload	Credits	Frequency		Duration
	180 h	6	3rd/ 4th s Every se		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	2 SWS: Development of Business Application Systems (3rd semester)		4 SWS/60 h	120 h	Max. 35 students
	2 SWS: Use of Busin tems (4th semester)	ness Application Sys-			

In various practical DigiLabs, students work on the digitalisation of different aspects of business and life and/or storing, organising and processing large volumes of data. They also learn to use methods for designing data management systems for specific implementations and for designing interactive applications. In addition, students learn about methods and instruments for process modelling that they can then apply to specific issues in business information systems. They are able to identify users' requirements, analyse innovation potential and assess the possibilities and limits of the systems.

## 3 Topics

(Differences between the Rheinbach Campus (CR) and the Sankt Augustin Campus (CA))

# **Development of Business Application Systems**

- Data and process modelling applications
  - Methods/models of data modelling
  - Methods/models of process modelling
  - Object-oriented modelling (CA)
- Developing database applications
  - o Basic structure of a database system
  - o Elements of the Microsoft Access database system
- Case studies with Microsoft Access
- Process simulation (CR)

## **Use of Business Application Systems**

- Practical use of SAP (CR)
- Practical DigiLabs on current topics and issues (CA)

The precise content and focus of the module is decided by the lecturers.

# 4 Forms of Teaching

IT-based seminars with group work

# **5** Requirements for Participation

Formal: none

**Content:** content of the Principles of Business Information Systems course

6	Forms of Examination
	Proof of academic achievements for ungraded examination
7	Requirements for Awarding Credit Points
	Receipt of the proof of academic achievements
8	Use of the Module
	The content of these courses is required for the Business Information Systems specialisation.
9	Weighted Factor for the Final Grade
	0%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Andreas Gadatsch, Eva Jacobsen (lecturer with special duties (LfbA)), Prof. Dr. Dirk
	Schreiber, Prof. Dr. Torsten Stein
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 3rd semester modules

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Date: March 2022

Finance					
	Workload	Credits	Frequ	iency	Duration
	180 h	6	3rd semester/e	every semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	5 SWS: Investment and Finance		5 SWS/75 h	105 h	Max. 60 students

Students are able to describe and compare methods and procedures for capital budgeting and, on this basis, to apply them independently to practical problems. They can interpret the methods and procedures verbally in an appropriate way and critically evaluate them. In addition, students can explain selected aspects of capital budgeting, such as the main principles of investing in securities or capital budgeting with an integrated financing plan, and apply these aspects to specific examples.

Students also become familiar with the fundamental topics relating to finance. They are able to describe and discuss the financial objectives and decision-making problems of companies. They can systematically classify the most important forms of financing and identify their practical relevance. In particular, they learn to compare the different instruments of equity financing and debt financing in the context of external financing and the instruments of internal financing and can apply them to practical issues.

Depending on the situation, students also understand aspects of digitalisation, internationalisation and sustainability and can discuss them critically.

## 3 Topics

#### The "Investment" section includes for example:

- Introduction, concepts and principles of financial mathematics
- Static and dynamic methods of capital budgeting
- Investment programme decisions
- Other aspects such as investment in securities or capital budgeting with an integrated finance plan

## The "Financing" section includes for example:

- Basic financial questions
- Financial objectives and decision-making problems
- Approaches to systematising different forms of finance
- External and internal financing instruments
- Special financing instruments

The precise content and focus of the module is decided by the lecturers.

### 4 Forms of Teaching

Seminars with case studies and exercises, group work

5	Requirements for Participation
	Formal: none
	<b>Content:</b> thorough knowledge of the principles of business administration, accounting and mathematics
6	Forms of Examination
	Written examination
7	Requirements for Awarding Credit Points
	Passing the written examination
8	Use of the Module
	The content of the course is required for the Bank and Finance Management and Finance/Financial Services specialisations.
9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Wolfgang Doerks, Prof. Dr. Christine Immenkötter (tax consultant), Prof. Dr. Andreas Wiesehahn
11	Other Information
	Details of the current literature will be provided at the start of lectures.

Back to 3rd semester modules

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	Workload	Credits	Frequ	ency	Duration	
	180 h	6	3rd semester/e	very semester	1 semester	
1	Courses		Contact Time	Self- Study	Planned Group Size	
	4 SWS: Microecono	mics	4 SWS/60 h	120 h	Max. 60 students	
2	Learning Outcomes/Competences					
	Students acquire knowledge of microeconomics and use it to understand and apply optimisation processes in economics and business administration. They develop the ability to systematically extrapolate and analyse relevant problems and suggest solutions. Furthermore they are able to reflect on microeconomic theories and economic policy solutions and to identify the normative principles and apply them to specific everyday issues.					
3	Topics					
	Introduction: mid	croeconomics – a d	lefinition			
	1		of supply and dem	and		
	<ul><li>Consumer choice</li><li>Theory of the firm</li></ul>					
	More detailed topics		the competitive ma	arket and the ro	e of the state and	
	society	activitions from	the competitive in	arket aria the ro	e or the state and	
4	Forms of Teaching					
	Seminars					
5	Requirements for Participation					
	Formal: none					
	Content: content of	the modules Math	nematics for Busine	ss, Business Adr	ministration I – III	
6	Forms of Examination	n				
	Written examination					
7	Requirements for Av	varding Credit Poi	nts			
	Passing the written e	xamination				
8	Use of the Module					
	Not applicable					
9	Weighted Factor for	the Final Grade				
	3%					
10	Module Coordinator	and Full-Time Lec	turers			
	Prof. Dr. Katja Bende	r				
11	Other Information					
	Details of the literatu	ire will be provided	d at the start of lec	tures.		

Back to 3rd semester modules

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	Workload	Credits	Frequ	ency	Duration
	180 h	6	3rd/ 4th s Every se		2 semesters
1	Courses		Contact Time	Self- Study	Planned Group Size
	2 SWS: Employment ter)	Law (3rd Semes-	5 SWS/75 h	105 h	Max. 60 students
	3 SWS: Commercial Law (4th semester)	Law and Corporate			

Because of the integrative approach of the module, on the basis of the knowledge of civil law that students have already acquired, they learn how to competently handle cases relating to the three particularly practical and closely linked areas of special private law.

#### **Employment Law**

After completing the module, students can interpret and apply the text of legislation and other legal sources. They can assess and evaluate the differing interests of employees and employers.

They can resolve simple employment law cases by applying the methods for managing legal cases. In this context, they can apply the most important provisions of employment law that are relevant to the world of business. They can prepare and/or assess employment contracts for use in business.

#### **Commercial Law and Corporate Law**

After completing the module, students can interpret and apply the text of legislation and other legal sources. Students can assess and evaluate the differing interests of companies and their business partners.

They can resolve simple commercial legal cases by applying the methods for managing legal cases. In this context, they can apply the most important provisions of commercial and corporate law that are relevant to the world of business. They can prepare and/or assess business contracts for use in business.

They can identify and assess different forms of business organisation and recommend the appropriate form of company for individual business configurations.

Students can assess the liability risks for companies and their representatives in the context of corporate law and can act accordingly.

# 3 Topics

#### **Employment Law**

- In-depth evaluation of the methods of managing legal cases
- Legal interpretation and application of the provisions of employment legislation
- Legal and ethical perspectives of the employee/employer relationship
- Initiating and justifying the employment relationship
- Rights and obligations of the contractual parties
- Consequences of breaches of obligations
- Terminating the employment relationship, in particular dismissal
- Protection against dismissal
- International references in employment law
- Basic principles of the right of co-determination and collective bargaining law

## **Commercial Law and Corporate Law**

- In-depth evaluation of the methods of managing legal cases and making use of legal texts, legal interpretation and use of the provisions of commercial law
- The concept of the merchant, company law
- Agents of the merchant (power of procuration, commercial authority)
- Consequences of joining a company or of a change in the form of business
- Commercial register; special regulations for commercial transactions
- International sales law and international commercial terms
- Partnerships and corporations (advantages and disadvantages of different forms of business, foundation and liquidation)

The precise content and focus of the module is decided by the lecturers.

# 4 Forms of Teaching

Selection: seminars, blended learning, group work with case studies involving active use of employment, commercial and company law

# 5 Requirements for Participation

Formal: none

**Content:** content of the Business Law I module

# 6 Forms of Examination

At the end of the Business Law II module on Employment Law and the module on Commercial Law and Corporate Law in the 4th semester:

Written or oral examination

# 7 Requirements for Awarding Credit Points

Passing the written or oral examination

8	Use of the Module
	The content is required for the Financial Reporting/Taxation/Auditing, Accounting and Controlling and Human Resource Management specialisations
9	Weighted Factor for the Final Grade
	3% for the entire module
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Jürgen Monhemius, Prof. Dr. Maike Rieve-Nagel, Prof. Dr. Sandra Rohleder
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 3rd semester modules

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# 4 4th Semester Modules

- Business Application Systems II
- Business Law II (Commercial Law and Corporate Law)
- Macroeconomics

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	Workload	Credits	Freque	ency	Duration
180 h		6	3rd/ 4th semeste Every semester		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	2 SWS: Developmer cation Systems (3rd s		4 SWS/60 h	120 h	Max. 35 students
	2 SWS: Use of Business Application Systems (4th semester)				

In various practical DigiLabs, students work on the digitalisation of different aspects of business and life and/or storing, organising and processing large volumes of data. They also learn to use methods for designing data management systems for specific implementations and for designing interactive applications. In addition, students learn about methods and instruments for process modelling that they can then apply to specific issues in business information systems. They are able to identify users' requirements, analyse innovation potential and assess the possibilities and limits of the systems.

## 3 Topics

(Differences between the Rheinbach Campus (CR) and the Sankt Augustin Campus (CA))

# **Development of Business Application Systems**

- Data and process modelling applications
  - Methods/models of data modelling
  - Methods/models of process modelling
  - Object-oriented modelling (CA)
- Developing database applications
  - o Basic structure of a database system
  - o Elements of the Microsoft Access database system
- Case studies with Microsoft Access
- Process simulation (CR)

## **Use of Business Application Systems**

- Practical use of SAP (CR)
- Practical DigiLabs on current topics and issues (CA)

The precise content and focus of the module is decided by the lecturers.

# 4 Forms of Teaching

IT-based seminars with group work

# 5 Requirements for Participation

Formal: none

Content: content of the Principles of Business Information Systems course

6	Forms of Examination
	Proof of academic achievements for ungraded examination
7	Requirements for Awarding Credit Points
	Receipt of the proof of academic achievements
8	Use of the Module
	The content of these courses is required for the Business Information Systems specialisation.
9	Weighted Factor for the Final Grade
	0%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Andreas Gadatsch, Eva Jacobsen (lecturer with special duties (LfbA)), Prof. Dr. Dirk
	Schreiber, Prof. Dr. Torsten Stein
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 4th semester modules

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Busi	Business Law II (Commercial Law and Corporate Law)					
	Workload	Credits	Frequ	iency	Duration	
	180 h	6	1	semester emester	2 semesters	
1	Courses		Contact Time	Self- Study	Planned Group Size	
	2 SWS: Employment Law (3rd Semester)		5 SWS/75 h	105 h	Max. 60	
	3 SWS: Commercial Law and Corporate Law (4th semester)				students	

Because of the integrative approach of the module, on the basis of the knowledge of civil law that students have already acquired, they learn how to competently handle cases relating to the three particularly practical and closely linked areas of special private law.

#### **Employment Law**

After completing the module, students can interpret and apply the text of legislation and other legal sources. They can assess and evaluate the differing interests of employees and employers.

They can resolve simple employment law cases by applying the methods for managing legal cases. In this context, they can apply the most important provisions of employment law that are relevant to the world of business. They can prepare and/or assess employment contracts for use in business.

## **Commercial Law and Corporate Law**

After completing the module, students can interpret and apply the text of legislation and other legal sources. Students can assess and evaluate the differing interests of companies and their business partners.

They can resolve simple commercial legal cases by applying the methods for managing legal cases. In this context, they can apply the most important provisions of commercial and corporate law that are relevant to the world of business. They can prepare and/or assess business contracts for use in business.

They can identify and assess different forms of business organisation and recommend the appropriate form of company for individual business configurations.

Students can assess the liability risks for companies and their representatives in the context of corporate law and can act accordingly.

## 3 Topics

#### **Employment Law**

- In-depth evaluation of the methods of managing legal cases
- Legal interpretation and application of the provisions of employment legislation
- Legal and ethical perspectives of the employee/employer relationship
- Initiating and justifying the employment relationship
- Rights and obligations of the contractual parties
- Consequences of breaches of obligations
- Terminating the employment relationship, in particular dismissal
- Protection against dismissal
- International references in employment law
- Basic principles of the right of co-determination and collective bargaining law

# **Commercial Law and Corporate Law**

- In-depth evaluation of the methods of managing legal cases and making use of legal texts, legal interpretation and use of the provisions of commercial law
- The concept of the merchant, company law
- Agents of the merchant (power of procuration, commercial authority)
- Consequences of joining a company or of a change in the form of business
- Commercial register; special regulations for commercial transactions
- International sales law and international commercial terms
- Partnerships and corporations (advantages and disadvantages of different forms of business, foundation and liquidation)

The precise content and focus of the module is decided by the lecturers.

# 4 Forms of Teaching

Selection: seminars, blended learning, group work with case studies involving active use of employment, commercial and company law

# 5 Requirements for Participation

Formal: none

**Content:** content of the Business Law I module

# 6 Forms of Examination

At the end of the Business Law II module on Employment Law and the module on Commercial Law and Corporate Law in the 4th semester:

Written or oral examination

# 7 Requirements for Awarding Credit Points

Passing the written or oral examination

8	Use of the Module
	The content is required for the Financial Reporting/Taxation/Auditing, Accounting and Con-
	trolling and Human Resource Management specialisations
9	Weighted Factor for the Final Grade
	3% for the entire module
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Jürgen Monhemius, Prof. Dr. Maike Rieve-Nagel, Prof. Dr. Sandra Rohleder
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 4th semester modules

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Mac	roeconomics				
	Workload	Credits	Frequ	iency	Duration
	180 h	6	4th semester/e	every semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	4 SWS: Macroecond	omics	4 SWS/60 h	120 h	Max. 60 students

#### Macroeconomics

Students acquire fundamental knowledge of the key aspects of macroeconomics for an understanding of the economic cycle, the theoretical explanations and determining factors, the integration in sustainable development, the overall economic objectives and their interdependencies and the concepts and instruments of economic policy for achieving these objectives, in order to be able to independently assess and critically evaluate the effects of economic events on business conditions and markets. They are able to give systematic descriptions and explanations of macroeconomic problems and to provide solutions by making use of joined-up thinking. In addition, students are encouraged, with the help of case studies, to investigate the concepts of economic policy and relevant political and social developments and to provide opinions on them.

# 3 Topics

- I. Macroeconomics, economic policy and sustainable development
- II. Empiricism macroeconomic accounting
- III. Theory overall economic model
- IV. Economic policy basic conditions, objectives and concepts
- V. Economic situation, international interdependencies, fiscal and demand policy
- VI. Price stability and European monetary policy
- VII. High levels of employment and unemployment
- VIII. Growth, prosperity and supply policy

The precise content and focus of the module is decided by the lecturers.

#### 4 Forms of Teaching

Lectures and seminars, simulation game, discussions, working on and resolving case studies, group work

# **5** Requirements for Participation

Formal: none

Content: content of the Mathematics for Business and Microeconomics modules

## 6 Forms of Examination

Written examination

7	Requirements for Awarding Credit Points
	Passing the written examination
8	Use of the Module
	The content of the course is required for Economic Policy in Practice
9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Wiltrud Terlau
11	Other Information
	Literature: Reiner Clement, Wiltrud Terlau, Manfred Kiy, Angewandte Makroökonomie, Wirtschaftspolitik und nachhaltige Entwicklung mit Fallbeispielen, 5th fully revised edition, Vahlen Verlag, Munich 2013.
	Further details of the literature will be provided at the start of lectures.

Back to 4th semester modules

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# 5 5th Semester Modules

- Corporate Management
- Management Sciences in Practice

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Corp	Corporate Management					
	Workload	Credits	Frequ	uency	Duration	
	180 h	6	5th semester/e	5th semester/every semester		
1	Courses		Contact Time	Self- Study	Planned Group Size	
	2 SWS: Corporate Planning		7 SWS/105 h	75 h	Max. 60	
	1 SWS: Business Eth	nics			students	
	4 SWS: Business Sin	nulation Game				

#### **Corporate Planning**

Students become familiar with the key principles, challenges and solutions of modern corporate planning. They can name the specific features and functions of business framework planning and of strategic and operational corporate planning and describe them systematically. They select the key methods of strategic corporate planning in the target definition and environment and company analysis phases, depending on the relevant application conditions, and apply them appropriately. They carry out a sophisticated assessment of the results of the strategic analysis and link the results together intelligently in the context of strategy development in such a way that they can identify, evaluate and select strategic options. They can describe the tasks and problems involved in strategy implementation and strategic control. They understand the process of strategic planning and can structure the plan independently by selecting methods and assigning them to specific phases. Students are familiar with the current aspects of corporate planning and can discuss them from a critical perspective.

#### **Business Ethics**

Students identify the criteria for social values and responsibility in business and the ethics models that lie behind them. The focus is on conveying the concepts of corporate social responsibility and responsible leadership.

#### **Business Simulation Game**

The business simulation game is a complex, computer-based, industrial game that is based on the real market economy. Students make use of the knowledge they have acquired about the different sub-disciplines of business administration in the preceding semesters. They are able to apply this knowledge to a specific situation in the game in the context of corporate management. Students analyse business connections and interactions and adapt decisions to changing circumstances by applying and linking together their knowledge of business administration. Students are able to understand the consequences of decisions in the marketing, production, procurement, human resource, investment and finance departments. Students can make decisions in a team, question their effects and coordinate the decision-making process.

#### 3 Topics

# **Corporate Planning**

- Principles of corporate planning
- Corporate framework planning
- Strategic corporate planning
- Operational corporate planning
- Current aspects of corporate planning

# **Business Ethics**

- Ethical concepts and their current effects
- Principles of ethically responsible management
- Basic forms of ethics and morals and their development
- Stages of moral development according to Kohlberg
- Homo oeconomicus
- The prisoner's dilemma
- Utilitarianism
- The philosophy of Kant
- Discourse ethics
- Business ethics according to Steinmann
- Business ethics according to Homann
- Corporate culture
- Enron case study
- Ethical management systems
- The incentive contribution theory of Chester Barnard

#### **Business Simulation Game**

- Introduction to the business simulation game
- Dividing the students into groups/companies
- Simulation and game phases in the groups, including situation analysis, market analysis and strategy development
- Discussions involving all the students about decisions and results
- Presenting the company in a simulated roadshow, marketing campaign or annual general meeting

The precise content and focus of the module is decided by the lecturers.

# 4 Forms of Teaching

#### **Corporate Planning**

Seminars, case studies and group work

# **Business Ethics**

Information and training sequences, case studies, individual and group work

#### **Business Simulation Game**

Simulation game, group work, discussions among all the students

# 5 Requirements for Participation

Formal: none

Content: content of the modules Business Administration I -III

6	Forms of Examination
	Corporate Planning/Business Ethics: Written module examination or oral examinations
	<b>Business Simulation Game:</b> Observation of the teams, individual oral examination if applicable
7	Requirements for Awarding Credit Points
	Corporate Planning/Business Ethics: Passing the written module examination or oral examination
	<b>Business Simulation Game:</b> Participation in at least 75% of the entire game, passing the oral examination if applicable
8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	3%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Tobias Amely, Prof. Dr. Klaus Deimel, Frank Maikranz (lecturer with special duties (LfbA)), Prof. Dr. Theo Peters, Prof. Christoph Wamser
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 5th semester modules

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Man	agement Science	s in Practice			
	Workload	Credits	Frequ	iency	Duration
	150 h 6		5th semester/e	every semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	2 SWS: Applied Project Management		4 SWS/60 h	120 h	Max. 60
	2 SWS: Economic Po	licy in Practice			students

## **Applied Project Management**

Students obtain an overview of the systematic approach to the implementation of projects. Special attention will be paid to improving students' methodological skills by enabling them to apply the different management techniques and methods during the individual stages of a project.

## **Economic Policy in Practice**

This course makes use of a computer-based, empirical macroeconomic model. Taking Germany as an example, it highlights the economic effects of the students' economic analyses and decisions. By independently investigating the economic relationships represented in the model, students are able to assess the effect of different economic strategies and actions and understand the complexity of economic policy measures and economic processes during the course of discussions and observations. Furthermore, the simulation model helps students to identify the practical relevance of economic issues in day-to-day business processes and to develop this understanding as an essential component of comprehensive management knowledge.

#### 3 Topics

#### **Applied Project Management**

- Principles of project management
- Methodical, step-by-step project planning
- Agile project management
- Project monitoring and control

#### **Economic Policy in Practice**

- Objectives, players and areas of action in economic policy
- Modelling current economic policy
- Simulation model of the Federal Republic of Germany

The precise content and focus of the module is decided by the lecturers.

#### 4 Forms of Teaching

Seminars, group work, project work

5	Requirements for Participation
	Formal: none
	Content:
	Applied Project Management:  Content of the modules Business Administration I – III
5	Requirements for Participation (continued)
	Economic Policy in Practice Knowledge of Macroeconomics
6	Forms of Examination
	<b>Applied Project Management</b> : Written academic achievements, preparation of project documentation and presentation of
	the project
	Economic Policy in Practice:
	Ungraded examination
7	Requirements for Awarding Credit Points
	Applied Project Management:
	Receipt of the proof of academic achievements, successful presentation of the results
	Economic Policy in Practice:
	Passing the ungraded examination
8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	0%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Christine Buchholz, Prof. Dr. Theo Peters, Prof. Dr. Torsten Stein, Prof. Dr. Wiltrud Terlau
11	Other Information
	Details of the literature will be provided at the start of lectures.

Back to 5th semester modules

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# 6 Specialisations

# 6.1 Specialisations at the Rheinbach Campus

- Accounting and Controlling
- Bank and Finance Management
- Business Administration for Trading Companies
- International Management
- Marketing
- Sales Management
- Business Consulting and Development
- Business Psychology
  - → To the specialisations at the Sankt Augustin Campus
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	Workload Credits		Frequ	Frequency	
	540 h	18	4th/5th semester/every se- mester		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	4/5 SWS: International Financial Reporting Standards	12/13 SWS/180 h	360 h	30 to 40 students	
	4 SWS: Controlling				
	2 SWS: Deployment of External Actrolling Service Prov	•			
	2 SWS: Advanced Current D counting/Controlling	evelopments in Ac-			

#### **International Financial Reporting Standards**

Students understand corporate financial reporting. They are able to draw up a commercial balance sheet II and III independently and can identify the necessary consolidation steps and take the corresponding consolidation measures. In addition, they are familiar with the options and discretionary powers available and can evaluate them according to their effects on the analysis of international financial statements.

Students are familiar with selected regulations from the International Financial Reporting Standards and the differences between them and the regulations of the German Commercial Code (HGB) and can apply them to practical problems.

#### Controlling

In the fundamental part of the course, students are informed about the historical development of controlling up to the present day. The new challenges facing controllers as a result of digitalisation and predictive analytics, which require them also to be data scientists, are explained. Students can identify the organisational structure and the scientific theory of controlling, can position controlling in the strategic management process and explain the different concepts of controlling.

They are able to apply the central instruments of strategic and operational controlling independently and to assess them critically. They can use key performance indicators, cost management methods and performance measurement concepts independently and calculate them using sample figures. In the context of financial controlling, this includes economic value added (EVA) and value driver trees and, in production controlling, the concept of overall equipment effectiveness (OEE).

# 2 | Learning Outcomes/Competences (continued)

# **Deployment and Management of External Accounting and Controlling Service Providers**

Students can identify and distinguish the working methods and the management of external accounting and controlling service providers. They can outline the structures of the relevant market and characterise the market segments and the players, together with their specific strengths and weaknesses, methods and cultural features using examples. They can critically assess the different business models and competition structures in different market segments and compare them.

In addition, students can categorise the challenges faced by external accounting and controlling service providers in the light of digitalisation, on the one hand, in supporting their clients and, on the other, in their own business with the digitalisation of auditing and consulting processes and the auditing or certification of digital processes (e.g. based on block-chain technology).

Students analyse the impact of digitalisation on the business of accounting and controlling service providers independently using the scenario analysis method, subject this to critical scrutiny and decide on courses of action for the market players.

# Advanced Seminar: Current Developments in Financial Accounting/Controlling

Students learn to identify current developments in financial accounting independently and to link them with the latest research and corresponding literature. They are able to process research results scientifically and draw appropriate conclusions.

Depending on the situation, students become familiar with the relevant aspects of the digitalisation of accounting.

#### 3 Topics

### **International Financial Reporting Standards**

- Principles of international financial statements and corporate law
- Financial statements: obligation and consolidated companies
- Measures involved in full consolidation (capital, debt, cost and earning consolidation, elimination of intermediate results)
- At-equity accounting
- Financial statements in accordance with the IFRS: principles, approach, disclosure, evaluation

#### Controlling

- Fundamental concepts of controlling
- Controlling as a management philosophy, challenges as a data scientist
- Principles of operational and strategic controlling
- Operational and strategic planning and control processes; budgeting
- Principles of variance analysis
- KPI-driven management of companies
- Principles and instruments of cost management
- Selected aspects of financial controlling
- Selected aspects of performance controlling
- Selected aspects of production and staff controlling

#### **3 Topics** (continued)

# **Deployment and Management of External Accounting and Controlling Service Providers**

- Introduction to the market
- Presentation of analysis methodology
- Macroanalysis/microanalysis
- Nightmare competitors
- Courses of action

# Advanced Seminar: Current Developments in Financial Accounting/Controlling

- Principles of scientific work
- Identification of current developments in financial accounting/controlling in relation to the latest research
- Discussion and presentation of an exposé and the research results

The courses include the content listed above. The precise content and focus of the module is decided by the lecturers.

# 4 Forms of Teaching

Seminars, case studies, individual and group work, workshops/teaching and supervision, self-study

# 5 Requirements for Participation

A thorough knowledge of the accounting regulations of the German Commercial Code (HGB) relating to annual accounts on the level of the Financial Accounting course (Business Administration degree programme) or the Accounting module (Business Psychology degree programme) is required.

# **6** Forms of Examination

Written or oral examination, written assignment

#### 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful completion of a written assignment (including preparing a set of slides, a handout and a presentation)

#### 8 Use of the Module

Not applicable

### 9 Weighted Factor for the Final Grade

16%

# 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Klaus Deimel, Prof. Dr. Dietmar Fink, Prof. Dr. Thomas Heupel (FOM), Prof. Dr. Wilhelm Schneider (tax consultant)

# 11 Other Information

Details of the literature will be provided at the start of lectures.

**Back to Rheinbach specialisations** 

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	Workload	Credits	Frequ	ency	Duration
	540 h	18	4th/5th semester/winter se-		1 semester
			mes	ster	
1	Courses		Contact Time	Self- Study	Planned Group Size
	4 SWS: Bank Manage	4 SWS: Bank Management		360 h	30 to 40 stu
	2 SWS: Management of Financial Risks				dents
	2 SWS: Analysis of Bu	siness Customers			
	2 SWS: Business Policy of Banks		f Banks		
	2 SWS: Special Bank a agement Topics	and Finance Man-			

Students are familiar with the principles of bank and finance management. The focus is on bank management (banking supervision law, banking oversight), the business policy of banks and the areas of due diligence and management of financial risks. Students are acquainted with the perspective of the banks and of the banks' corporate customers. This means that they are prepared in particular for specialist careers in financial institutions, finance and risk management departments of industrial and trading firms and accounting and auditing companies. Depending on the situation, students also understand the relevant aspects of digitalisation, internationalisation and sustainability and can discuss them critically.

#### 3 Topics

#### **Bank Management and Business Policy of Banks**

- Legal, economic and, in particular, monetary frameworks
- Bank cost and revenue accounting
- Target system of the banking business with the fundamental conflict between profitability, liquidity, security and growth
- Connection between the target system and the business units of a bank
- Lending and deposit business, taking into consideration capital requirements
- Commission-based and issuing business
- Own security deposits with hedging via put options
- Foreign currency investments and management of currency risks
- Bank controlling (market rate method)
- Analysis of target groups and competitors
- Development of marketing measures
- Digital business models of banks and fintechs

#### **Management of Financial Risks**

- Importance and legal bases of risk management
- Process and organisation of risk management
- Management of financial risks with derivatives (includes principles and common features of derivatives, swaps, forwards, futures and options and principles of credit derivatives)

#### **3 Topics** (continued)

# **Analysis of Business Customers**

- Reasons for credit institutions to analyse business customers
  - Credit checks
  - Check of eligibility for stock market listing
  - Due diligence/rating
- Principles of accounts analysis
- Quantitative and qualitative analysis of selected companies

# **Special Bank and Finance Management Topics**

- Preparation of supervised assignments on current topics of bank and finance management. The specific focus is on digitalisation, sustainability and corporate social responsibility of banks and finance companies.
- Detailed presentation and discussion of the assignments
- Guest presentations
- Trips

The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

Seminars, individual and group work, business simulation game, case studies, self-study

# **5** Requirements for Participation

Formal: none

Content: content of the Finance module

#### **6** Forms of Examination

Written or oral examination; written assignment including presentation

#### 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful completion of a written assignment (including preparing a set of slides, a handout and a presentation)

# 8 Use of the Module

Not applicable

#### 9 Weighted Factor for the Final Grade

16%

# 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Tobias Amely, Prof. Dr. Christine Immenkötter (tax consultant), Prof. Dr. Wilhelm Schneider (tax consultant)

#### 11 Other Information

Details of the literature will be provided at the start of lectures.

Back to Rheinbach specialisations

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	Workload	Workload Credits		ency	Duration
	540 h	18	4th/5th semes	4th/5th semester/every se-	
			mes	ter	
1	Courses		Contact Time	Self- Study	Planned Group Size
	3 SWS: Strategy		13 SWS/195 h	345 h	30 to 40 stu
	3 SWS: Procurement				dents
	3 SWS: Supply Chain I gistics	Management/Lo-			
	3 SWS: Sales				
	1 SWS: Special Topics				

Students gain an understanding of the key frameworks for strategic decision-making, fundamental and central problems of logistics, sales and procurement and less crucial areas of activity.

#### 3 Topics

### Strategy

- Strategy: approaches and roles in the company
- Types of business: concepts of business creation, core problems and decision-making processes during development
- Organisation: principles, specific forms of trade companies, decentralisation/centralisation, merchandising, category management, examples
- Location: core problems and decision-making processes

#### **Procurement**

- Introduction
- Scope and structure of product range (concept, courses of action)
- Brand policy
- Retail branding
- Price policy (basic principles), price attractiveness, price level, price determination
- Category management (basic concept), best practice model, secondary components, strategy as a main component
- Eight-phase model as a main component
- Nine-phase model

## **Supply Chain Management/Logistics**

- Basic concepts, concepts of drop shipping and central delivery
- Infrastructure: distribution centre, transport, pallet
- RFID (radio frequency identification)
- Process organisation
- Modern concepts

Date: March 2022

## 3 Topics (continued)

# Sales

- Role of sales, advertising: framework for action
- Advertising: targets, budgeting, message, management
- Sales: concept, framework for action, making contacts, sales outlet design, personal sales
- Customer service: concept, content, providers

## **Special Topics**

• Case studies from the specialist press (e.g. food magazine)

The precise content and focus of the module is decided by the lecturers.

#### 4 Forms of Teaching

Seminars, individual and group work, company visits, brief visits to sales outlets of relevant retailers, case studies, self-study

# **5** Requirements for Participation

None

#### 6 Forms of Examination

Written or oral examination, written assignment including presentation

# 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful completion of a written assignment (including preparing a set of slides, a handout and a presentation)

#### 8 Use of the Module

Not applicable

# 9 Weighted Factor for the Final Grade

16%

# 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Dr. Thomas Roeb

#### 11 Other Information

Details of the literature will be provided at the start of lectures.

**Back to Rheinbach specialisations** 

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	Workload Credits		Frequency		Duration
	540 h	18	4th/5th semester/every se- mester		1 semester
1	Courses (in English)		Contact Time	Self- Study	Planned Group Size
		3 SWS: International Strategy, Organisation and Leadership 3 SWS: International Marketing		345 h	30 to 40 stu- dents
	3 SWS: International				
	<ul><li>2 SWS: International Trade, Finance and Investment</li><li>2 SWS: Projects and Case Studies in International Management</li></ul>				
	3 SWS: Current Issue Management	es in International			

The aim of the courses International Strategy, Organisation and Leadership, International Marketing and International Trade, Finance and Investment is to broaden and deepen students' understanding and knowledge. Students should be able to name and describe key theories from the three areas referred to above. At the end of the module, they can explain the concepts, models and processes involved in internationalising companies. Case studies are used to practise the application of the theories.

Students practise the use and transfer of knowledge in the Projects and Case Studies in International Management course. They can resolve real business problems and plan and apply internationalisation strategies using instruments such as case studies from real management situations and international business simulation games.

The Current Issues in International Management course enables students to develop scientific methods further and apply them in innovative ways. They prepare scientific assignments independently, which involves assessing current scientific results from literature, analysing data they have collected themselves and assessing the usability of the data. The results are evaluated on the basis of ethical and sustainability standards.

Students are able to explain and discuss complex issues in English. They also acquire intercultural skills by working in teams of international students, both in person and using digital communication.

## 3 Topics

#### International Strategy, Organisation and Leadership

- Current international corporate strategies
- Country analysis, market entry strategies and entry modes, timing strategies, market entry barriers
- Corporate strategy systems
- International corporate organisation models
- Influence of cultures and intercultural communication in international organisations
- International corporate HR organisation and HR strategies
- International recruitment, training and assignment
- Intercultural leadership and management development
- International trade union and works council policy

# **International Marketing**

- The scope, challenges and innovative trends of international marketing
- International market research, planning process and strategies
- International marketing mix
  - Products and services for international consumer/business markets
  - o International distribution channels and sales management
  - International marketing communication
  - Pricing for international markets

# **International Trade, Finance and Investment**

- Development and current trends in international trade
- Theories of international trade and investment
- Regional economic integration
- The international finance system
- The role of international organisations and NGOs

#### **Projects and Case Studies in International Management**

- Success factors of international corporations
- Analysis and presentation of real-life case studies and projects
- International business simulation game

### **Current Issues in International Management**

- Introduction to topics
- Lectures: Research methods
- Submission of final project outline and draft report structure
- Team consultation session with instructor
- Presentations: Intermediate presentation, final results

The precise content and focus of the module is decided by the lecturers.

#### 4 Forms of Teaching

Seminars, group and individual work, case studies, presentation, self-study, "International marketing in three countries" trip, workshops with experts over several days, group coaching, online "international management" simulation game, participation in internal and external international events and conferences, guest speakers

5	Requirements for Participation
	None
6	Forms of Examination
	Written or oral examination; written assignment including presentation
7	Requirements for Awarding Credit Points
	Passing the written or oral examination, successful completion of a written assignment (including preparing a set of slides, a handout and a presentation)
8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	16%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Jürgen Bode, Dr. Luc Da Gbadji, Joyce Treptow
11	Other Information
	Details of the literature will be provided at the start of lectures.

**Back to Rheinbach specialisations** 

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	Workload Credits		Frequ	Frequency	
	540 h	18	4th/5th semester/every se- mester		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	4 SWS: Marketing/Brand Management 2 SWS: Current Marketing Topics 2 SWS: Market Research 2 SWS: Advertising 1 SWS: Practical Brand Management		13 SWS/195 h	345 h	30 to 40 stu-
					dents
	2 SWS: Innovation Ma	anagement			

#### Students:

- understand the concept of marketing and the role of marketing in companies and can communicate and present arguments relating to the subject
- have studied the different concepts and schools of marketing and their relevance in practice from a critical perspective
- are familiar with the market research methods and study designs used in the consumer goods industry and can assess their impact and benefit
- can develop a marketing campaign using the relevant strategic planning tools and the design options for the marketing mix
- are able to assess trademark and advertising legislation in a business context
- are familiar with the principles of brand and brand portfolio management and the design of brand architectures and understand the changing nature of brand management in the digital age
- are aware of the challenges currently faced by brand managers (e.g. internationalisation, digitalisation and the debate about sustainability)
- are well prepared for an entry-level position in the consumer goods industry, e.g. in brand management.

#### 3 Topics

#### **Marketing/Brand Management**

- Concept, development and framework of marketing
- Theoretical approaches and schools of thought in marketing
- Planning instruments and decision-making in strategic marketing
- Design of the marketing instruments/marketing mix (product, programme, price, communication and distribution policies)
- Brand management, brand strategies
- Digital brand management
- Brand portfolio management
- Brand architectures

## **3 Topics** (continued)

# **Current Marketing Topics**

- Student presentations and papers on current marketing topics
- If necessary, project work on current practical issues
- Guest presentations from marketing specialists concerning current marketing issues

#### **Market Research**

- Introduction to market research
- Scientific and measurement principles
- Selected collection units/sampling methods
- Data collection methods (surveys, observation, experiments, panels)
- Selected data analysis methods

#### Advertising

- Basic concepts, framework and current developments
- Process of planning advertising
- Psychology of the impact of advertising
- Design of advertising messages
- Selection and layout of advertising media, media planning
- · Monitoring the success of advertising

## **Practical Brand Management**

Brand management in a consumer goods company:

Case studies from business practice with different key themes (e.g. strategy, communication, social media marketing, new product development), definition, establishment and development of NGOs

#### **Innovation Management**

- Innovation management as part of product policy
- Definition and importance of product innovation (particularly for FMCG)
- Production innovation success rate
- Product life cycle
- Importance of market research for the innovation process
- Project management/project team
- Product innovation process
- Monitoring success

The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

Seminars, lectures with discussions, group and individual work, case studies, project work, self-study, blended learning

#### 5 Requirements for Participation

Formal: none

**Content:** basic marketing knowledge from the Business Administration module Principles of Marketing, plus Business Law I and Business Law II

#### 6 Forms of Examination

Written or oral examination and continuous assessment (e.g. presentations, written papers, project work)

7	Requirements for Awarding Credit Points
	Passing the written or oral examination and the continuous assessement
8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	16%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Erika Leischner, Dr. Jasmin Sani, Marcus Macioszek
11	Other Information
	Details of the literature will be provided at the start of lectures.

**Back to Rheinbach specialisations** 

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	Workload Credits 540 h 18		Frequency 4th/5th semester/winter semester		<b>Duration</b> 1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	4 SWS: Sales Project	5	12 SWS/180 h	360 h	30 to 40 stu
	2 SWS: Sales Strategy	2 SWS: Sales Strategy		dents	
	4 SWS: Operational A	spects of Sales			
	2 SWS: Sales Perform	ance Management			

Students learn to categorise and delineate the "sales" business function in an international context. They are able to highlight and analyse strategic factors and apply them to different sectors/industries.

In addition, they become familiar with the methods needed for operational management in the sales department, in particular the varied factors relating to communication and their importance for successful performance. Furthermore, students gain insights into the management of the sales department, e.g. by means of controlling.

As part of a practical project involving a real company, students are encouraged to make use of what they have learned.

## 3 Topics

#### **Strategic Sales**

- Principles of strategic and international sales management
- Sales channels/multi-channel strategies
- Customer prioritisation
- Aspects of price management

#### **Operational Aspects of the Sales Function**

- Sales organisation
- Human resource management, skills and the "personality of the salesperson" in sales
- Incentive and bonus systems
- Customer focus/customer loyalty

## **Sales Controlling**

- Principles and objectives
- Strategic and operational controlling measures

3	Topics (continued)
	<ul> <li>Practical Sales Project</li> <li>Aspects of project management</li> <li>Implementing and documenting the project independently, e.g.:         <ul> <li>Organising sales units</li> <li>Process issues (descriptions of workflows, reorganisations)</li> <li>Market research on specific products in selected countries/regions</li> <li>Development of sample skill sets for training sales staff</li> </ul> </li> <li>Presenting and discussing the results with the management team of the cooperating company</li> </ul>
4	Forms of Teaching
	Seminars, projects and group work
5	Requirements for Participation
	Appropriate knowledge from the basic courses
6	Forms of Examination
	Written or oral examination and continuous assessment (written assignment, presentation)
7	Requirements for Awarding Credit Points
	Passing the written or oral examination
8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	16%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Stephan Tank, Prof. Dr. Daniel Assmus
11	Other Information
	Details of the literature will be provided at the start of lectures.

**Back to Rheinbach specialisations** 

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	Workload Credits 540 h 18  Courses 2 SWS: Principles of Business Consulting		Credits	Frequ	uency	Duration
			18	4th/5th semester/every se- mester		1 semester
1				Contact Time	Self- Study	Planned Group Size
			12/13 SWS/180/195	360/345 h	30 to 40 stu dents	
		h				
	4 SWS: The Consulting Process					
	2/3 SWS: N	/lanageme	nt Trends			

#### **Principles of Business Consulting**

Students can describe the structures and segments of the consulting market, the relevant players in these segments and the particular strengths and weaknesses of different players and characterise their methods and cultures using examples. They can also critically assess and compare the different business models and competitive structures in the various market segments. In addition, students can characterise the challenges faced by the consulting sector in the age of digitalisation. These relate, on the one hand, to the support needed by the sector's customers in managing the strategic and operational changes involved in digitalisation and, on the other, to the sector's own business with the digitalisation of consulting processes and the digital "packaging" of their intellectual capital in the form of digital consulting products. The first aspect forms the link to the course entitled The Consulting Process and the second to the Methods and Tools of Business Consulting course.

## **Methods and Tools of Business Consulting**

Students can explain the differences between corporate and business unit strategies and their special features. They can differentiate between them and illustrate them on the basis of practical problems. They can reproduce and apply different consulting methods on a corporate and a business unit level, critically assess their suitability for different purposes from a business and a psychological perspective and, if necessary, modify the typical approaches to suit the situation and adjust them to individual circumstances. During this process, students are able to take a critical approach to the phenomenon of "seeming objectivity" and incorporate the differences and interactions between "pure doctrine" and "micropolitical reality" into their calculations. They also acquire the ability to develop individual methodological approaches independently and to tailor them to specific problems.

## 2 | Learning Outcomes/Competences (continued)

#### **The Consulting Process**

Students can describe and explain the working methods and the management of external consultants on the basis of a typical consulting process, both from the client's view and from the internal perspective of a consultancy company. From the consultant's perspective, they can design awareness, contact and acquisition measures, structure projects, calculate project budgets, prepare quotations and draw up contracts. From the client's perspective, they can select suitable consultants for different circumstances, coordinate their deployment and critically evaluate the expected results of the consultants' work.

## **Management Trends**

Students can name different management trends and critically discuss the ideologies promoted by these trends. They can explain why and how new management trends emerge, who contributes to the corresponding decisions, who benefits from this and why the trends disappear again after a certain period. As a result, students can position current management trends, such as disruption and digitalisation, in a life cycle, assess their competitive and strategic potential, critically evaluate decisions to invest in the underlying measures and technologies and assess the resulting need for consulting.

#### 3 Topics

## **Principles of Business Consulting**

- Concept and nature of business consulting
- Forms of business consulting (specialist, expert, process and systemic consulting)
- The market and the competition (in Germany and globally)
- Market segments (in particular management, IT and HR consultancy)
- Business models (orientation/qualification/motivation, high margin business vs highvolume business, consulting pyramid etc.)
- Digitalisation of business models
- Digitalisation of consulting processes
- Players (companies and people)
- Schools of thought (in particular Anglo-American management schools)

#### **Methods and Tools of Business Consulting**

- Introduction to the field of corporate development
- Categorisation of business unit strategies in strategic management
- Principles of portfolio management, including case studies
- Mergers and acquisitions: basic principles and process development
- Procedures for valuing companies
- Principles and measurement methods of the shareholder value concept
- Value-oriented management
- Introduction to the field of business development
- Categorisation of business unit strategies in strategic management
- Consulting methods for business development
- Developing methods for business consultancy

## **3 Topics** (continued)

#### The Consulting Process: The Phases of the Consulting Process

- Awareness
- Contact
- Acquisition
- Quotation
- Contract
- Project implementation
- Project follow-up
- Conversation techniques
- Pyramid principle and SCQA

#### **Management Trends**

- Management trends and their protagonists
- Management trend-setting
- Rational model of the value chain for management knowledge
- Classic and enhanced life cycle models to explain management trends
- Concept and nature of constructivism
- Management trends from a constructivist perspective
- Implications of management trends for strategic consulting
- Selected management trends

The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

Seminars, case studies, self-study, group work, business simulation game, presentations

#### 5 Requirements for Participation

None

## 6 Forms of Examination

Written or oral examination, continuous assessment (written assignment or simulation game)

## 7 Requirements for Awarding Credit Points

Passing the written or oral examination and the continuous assessment

#### 8 Use of the Module

Not applicable

## 9 Weighted Factor for the Final Grade

16%

#### 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Dietmar Fink, Prof. Dr. Klaus Deimel, Bianka Knoblach (assistant lecturer)

#### 11 Other Information

#### **Fundamental literature:**

Fink, D. (2009): Strategische Unternehmensberatung, Munich: Vahlen.

#### **Supplementary literature:**

Fink, D. (2003): A Life Cycle Approach to Management Fashion: An Investigation of Management Concepts in the Context of Competitive Strategy, in: Schmalenbach Business Review, Vol. 55 (1/2003), pp. 46-59.

Fink, D. & Knoblach, B. (2008): Managementmoden im Spiegel des Konstruktivismus, in: Zeitschrift für betriebswirtschaftliche Forschung, Vol. 60 (2008), pp. 459-478.

Fink, D. & Knoblach, B. (2009): Was Klienten sagen und was sie wirklich tun: Warum sich kommunizierte Präferenzen nicht als Grundlage der strategischen Positionierung von Beratungsunternehmen eignen, in: Zeitschrift für Politikberatung, Vol. 2 (2009), pp. 43-61.

Fink, D. & Knoblach, B. (2017): What's in the name of management consultancies? How celebrity and reputation shape intervention effectiveness, in: Journal of Applied Business Research, Vol. 33 (2017), pp. 587-603.

Fink, D. & Löwenbein, O. (2010): A management consulting view on the statistical consulting process, in: Advances in Statistical Analysis, Vol. 94 (2010), pp. 105-109.

Knoblach, B. & Fink, D. (2012): Warum wir tun, was andere wollen: Psychologische Determinanten informeller Macht in Organisationen, in: Zeitschrift für betriebswirtschaftliche Forschung, Vol. 64, pp. 722-746.

Minto, B. (2008): The Pyramid Principle, New Jersey: Prentice Hall.

Further details of the literature will be provided during the lecture.

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	Workload	Credits	Frequency		Duration
	540 h	18	4th/5th semest	ter/every se-	1 semester
			mest	ter	
1	Courses		Contact Time	Self- Study	Planned Group Size
	2 SWS: Introduction chology	to Business Psy-	13 SWS/195 h	345 h	30 to 40 stu- dents
	2 SWS: Introduction to General Psychology				
	2 SWS: Work Psycho	logy			
	2 SWS: Organisational Psychology				
	2 SWS: Advertising and Market Psychology				
	2 SWS: Applications	of Psychology			
	1 SWS: Practical Pro	oject			

#### **Introduction to Business Psychology**

Students become familiar with the areas of business psychology and gain an understanding of the concept of non-rational human behaviour. They can apply these judgement biases to issues in a business environment.

#### **Introduction to General Psychology**

Students learn about the working methods of empirical psychology and can recognise the significance of psychology in an interdisciplinary context. They are able to comprehend and make use of psychological research results. They can compare research results, assess the methods and formulate conclusions.

#### **Work Psychology**

Students can assess work contexts from a psychological point of view and identify and plan appropriate occupational health measures. They are able to apply psychological research findings to issues such as working time regulations, conflict resolution etc. They have a toolbox of intervention measures that they have practised using. These methods can be compared and evaluated in relation to specific issues.

## **Organisational Psychology**

Students understand the most important survey tools in organisational psychology. They can support the process of planning and implementing psychological intervention measures for staff in a business context and design targeted communication procedures. This includes, in particular, comparing the tools available on the market for recruiting staff.

## **Advertising and Market Psychology**

Students learn to plan and implement experimental procedures in market psychology. They can design marketing measures from a psychological perspective and create the corresponding price concepts. Students can evaluate services from the field of market psychology, e.g. the portfolios of market research companies, and draw up recommendations for action on behalf of clients.

## 2 Learning Outcomes/Competences (continued)

#### **Applications of Psychology**

Students develop market research tools and make use of them in surveys, observation measures and focus groups, for example. They are able to evaluate, process and interpret the results of the market research.

Students are confronted with real-life situations from organisations, e.g. management tasks or conflicts, and can resolve them in a targeted way using scientific findings.

#### **Practical Project**

Students run projects with external partners. They are responsible for analysing the requirements and planning and coordinating the project. During the cooperation with external partners, one focus is on designing communication processes and typical workflows.

## 3 Topics

### **Introduction to Business Psychology**

- Development of business psychology as an independent discipline
- Decision models
- Methods used in business psychology
- Interdisciplinary considerations
- Areas of activity

## **Introduction to General Psychology**

- Disciplines in psychology
- Perceptual psychology
- Paradigms of psychology and their impact on current psychological practice

#### **Work Psychology**

- Analysis of work activities
- Analysis of demands on employees
- Aptitude diagnostics for staff recruitment and development
- Effects of work
- Business health management
- Influencing behaviour using apps

#### **Organisational Psychology**

- Teamwork, leadership and motivation
- Remote management (working at home, digital communication)
- Conflicts, stress and self-management
- Identification with the company
- Organisational citizenship behaviour
- Reorganisation processes

#### **3 Topics** (continued)

# **Advertising and Market Psychology**

- Models of advertising effects
- Digital market research methods
- Principles behind purchase decisions
- Emotions and purchasing behaviour
- Priming

Financial psychology

## **Applications of Psychology**

- Quantitative and qualitative methods of market research
- Experimental settings in market research
- Inferential statistical evaluation of market research data
- Preparing training plans
- Work/life balance concepts

#### **Practical Project**

- Evaluating online marketing data from partners
- Challenges of interdisciplinary virtual cooperation
- Shaping consultant/client relationships

The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

Seminars, self-study, discussion forums, practical projects, presentations, constructivist learning scenarios, guest lectures, trips, online collaboration

## 5 Requirements for Participation

None

## 6 Forms of Examination

Written or oral examination; written assignment including presentation

## 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful completion of a written assignment (including preparing a set of slides, a handout and a presentation)

#### 8 Use of the Module

Not applicable

#### 9 Weighted Factor for the Final Grade

16%

#### 10 Module Coordinator and Full-Time Lecturers

Maria-Christina Nimmerfroh (lecturer with special duties (LfbA))

#### 11 Other Information

Details of the literature will be provided at the start of lectures.

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# **6.2** Sankt Augustin Specialisations

- Controlling
- Economics
- Finance/Financial Services
- Health Management
- International Financial Management
- Logistics and Supply Chain Management
- Marketing, in particular Business to Business
- Sustainability Management
- Human Resource Management
- Financial Reporting/Taxation/Auditing
- Business Information Systems
  - → To Rheinbach specialisations
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	Workload	Credits	Frequency		Duration
	540 h 18		4th/5th semest		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	1 SWS: System of C	ontrolling	13 SWS/195 h	345 h	30 to 40 stu-
	2 SWS: Management Accounting as an Information System in Controlling				dents
	3 SWS: Strategic and Operational Cost Management				
	2 SWS: Controlling Based on Key Performance Indicators				
	2 SWS: Financial Co	2 SWS: Financial Controlling			
	3 SWS: Case Studie	s in Controlling			

This specialisation covers both the theoretical principles and the practical organisation of operational and strategic controlling within a business. Students study the objectives of controlling and the organisation of an enterprise controlling system on the basis of the key conceptual approaches of controlling. The course focuses on the design and implementation of processes and methods for the targeted planning, management and control of companies, the identification of strategic and operational decision-making data and the improvement of cost and process structures. Students discuss current developments in controlling, such as sustainability controlling and the impact of digitalisation on controlling processes and instruments. This enables them to understand the theoretical principles of controlling, to develop a controlling system and to use it in a practical business setting to resolve problems.

#### 3 Topics

#### **System of Controlling**

- Controlling objectives
- Controlling concepts
- Controlling systems

## Management Accounting as an Information System in Controlling

- Management accounting as a service function of controlling
- Standard costing systems
- Management accounting as a comprehensive tool for cost management and controlling

#### **3 Topics** (continued)

## **Strategic and Operational Cost Management**

- Problems with traditional cost accounting
- Connections between cost accounting and cost management
- Influencing factors of strategic cost management
- Benchmarking in selected industries
- Product-based and process-based cost management
- Operational cost management (lean management, Six Sigma etc.)
- Current trends in cost management including digitalisation and new organisational forms (e.g. agility and new work)

#### **Controlling Based on Key Performance Indicators**

- Principles of controlling with key performance indicators
- Selected key performance indicators and KPI systems

## **Financial Controlling**

- Connections between balance sheets, income statements and financial statements
- Negative equity, illiquidity and excessive debt
- Principles of financial planning
- Cash management
- Capital commitment controlling with regard to working capital
- Long-term capital requirement and capital structure planning
- Aspects of internal and external financing with regard to the structural financial equilibrium
- Financial controlling as risk controlling and risk controlling in the financial sector

## **Case Studies in Controlling**

- Case studies concerning structural decisions in controlling (e.g. controlling process)
- Case studies on operational controlling (e.g. variance analysis, KPI analysis)
- Case studies on selected business decisions (e.g. target costing, investment controlling)

The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

Seminars, case studies, group work, self-study

#### 5 Requirements for Participation

Formal: none

**Content:** content of the modules Accounting, Finance and Corporate Management is required

## 6 Forms of Examination

Written or oral examination (75%) and continuous assessment in the form of a written paper (25%).

#### 7 Requirements for Awarding Credit Points

Passing the examination, successful completion of a written assignment

#### 8 Use of the Module

Not applicable

9	Weighted Factor for the Final Grade
	16%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Andreas Wiesehahn, Prof. Dr. Ralf Meyer, Prof. Dr. Max Leitterstorf, plus assistants and guest lecturers
11	Other Information
	Details of the literature will be provided at the start of lectures.

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	Workload Credits		Frequency		Duration
	540 h	18	18 4th/5th semester/every semester		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	2 SWS: Macroeconomics II		13 SWS/195 h	345 h	30 to 40 stu- dents
	2 SWS: Microeconomics II				
	2 SWS: International Economic Relations				
	2 SWS: International Economic Relations				
	3 SWS: Sustainability	/ Management			
	2 SWS: Empirical Ed	onomic Research			

In the context of macroeconomics, students can evaluate the effects of monetary, foreign exchange and trade policy on an open national economy, highlight the impact of the balance of payments and describe the consequences of trade conflicts and of a financial, euro or debt crisis, with an awareness of the external economic interdependencies.

As part of a more in-depth study of microeconomics, students develop the ability to explain the principles of the Internet economy and illustrate its added value. They can identify the special features of digital markets and cryptocurrencies and assess the ability to pay, the consumption and the pricing on digital markets.

In the context of development economics, students can explain how international income growth occurs. They can define imperfect markets and develop an understanding of the importance of international trade and economic growth. In the context of the economics of sustainable development, students understand the principles of sustainable development in national economies and can identify concepts for socioecological transformation.

As part of the analysis of international financial and property markets, students can describe the interaction between the financial and property markets and learn to assess speculative bubbles. They can highlight how investors make their investment decisions and how cyclical price fluctuations in the property and capital markets come about.

In the context of sustainability management, students can describe the requirements and criteria that companies must meet to achieve sustainable production. They understand selected "instruments" used by the German federal government and the European Council in the context of sustainability. Students can successfully apply their knowledge to case studies and develop a solution for the issues that arise.

#### 2 Learning Outcomes/Competences (continued)

In addition, in the module Empirical Economic Research, students learn the principles of inferential statistics (including some of the important multivariate procedures) and apply them to practical issues.

#### 3 Topics

#### **Macroeconomics II**

- Monetary and foreign exchange policy in an open national economy
- Foreign trade and direct investment
- Balance of payments and TARGET2 balances
- Currency markets and Mundell-Fleming model
- Financial, euro and debt crises, austerity policy

#### **Microeconomics II**

- Internet economics
- Market models for information and knowledge
- Purchase and sale processes in online markets
- Exchanging and sharing in online markets
- Social interaction in online markets
- Cryptocurrencies

#### **International Economic Relations I**

- Development economics (e.g. international income growth, imperfect markets and institutions, trade and development)
- Economics of sustainable development (e.g. global challenges, socioecological transformation, concepts, external effects, economic systems)

#### **International Economic Relations II**

# (International Financial and Property Markets)

- Principles of the financial markets
- Function of banks
- Speculative bubbles in the asset markets
- Regulation of financial markets

#### **Sustainability Management**

- Principles and history of the global sustainability debate
- Areas of action, instruments and concepts
- CSR transformation process in global value chains

## **Empirical Economic Research**

- Principles of inferential statistics
- Selected multivariate procedures (in particular regression analysis)

## 4 Forms of Teaching

Seminars, group work, project work, presentations, self-study

#### 5 Requirements for Participation

Formal: none

**Content:** content of the modules Business Statistics, Macroeconomics and Market and Competition (Microeconomics)

6	Forms of Examination
	Written or oral examination, written assignment/presentation
7	Requirements for Awarding Credit Points
	Passing the written or oral examination and successful completion of a written assignment or a paper (including preparing a set of slides, a handout and a presentation)
8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	16%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Katja Bender, Prof. Dr. Rosemarie Stibbe, Prof. Dr. Wiltrud Terlau, Prof. Dr. Christian Tode, Prof. Dr. Michael Voigtländer
11	Other Information
	There is close cooperation with the German Economic Institute in Cologne and a close connection with the International Centre for Sustainable Development (IZNE) at Bonn-Rhein-Sieg University of Applied Sciences.
	Details of the literature will be provided at the start of lectures.

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Fina	nce/Financial Serv	vices Specialisati	on		
	Workload	Workload Credits		Frequency	
	540 h	540 h 18 4th/5th semester/every se-		1 semester	
			mester		
1	Courses		Contact Time	Self-	Planned
1	Courses		Contact Time	Study	Group Size
	<ul><li>2 SWS: Finance Management</li><li>2 SWS: Financial Analysis</li><li>4 SWS: Selected Financial Services</li><li>3 SWS: Stock Market and Financial Investment Decisions</li></ul>		13 SWS/195 h	345 h	30 to 40 stu-
					dents
	2 SWS: Financial Plan	nning and Control-			

#### **Finance Management**

Students learn to understand and resolve the practical financial management problems of small and medium-sized enterprises and listed companies independently and to describe them appropriately. The focus of the module is on detailed aspects of external and internal financing and issues of controlling in financial services from an internal company perspective.

#### **Financial Analysis**

The course gives students the ability to analyse and evaluate companies from the perspective of an external observer using annual accounts (balance sheet, profit and loss account and notes) and management reports. One key feature is the critical assessment of the suitability and selection of data and KPIs with regard to the information they provide and the potential conclusions to be drawn, against the background of the objective of the analysis. In addition, the special features of the capital market-based analysis and the connection between the financial analysis and the valuation of the company are assessed.

#### **Selected Financial Services**

The module aims to provide market knowledge in the field of financial services. Students can characterise selected financial services on the basis of the product, provider, client, pricing, sales and current national and international trends and can also evaluate their potential applications in practice. The focus is on acquiring knowledge and skills that are important for a career in the product department and, in particular, in the sales department of a financial services company.

#### **Stock Market and Financial Investment Decisions**

Students gain an understanding of the stock exchange as an institution and the ability to conduct market transactions and understand their institutional requirements. They can make independent decisions about the choice of suitable capital investments and portfolio structures and critically assess the evaluation criteria used. The module adopts the perspective of an external investor who is planning to buy and sell financial securities via the secondary market.

## 2 | Learning Outcomes/Competences (continued)

## **Financial Planning and Controlling**

Students learn how to plan, manage and control the cash flows and holdings of a company, taking into consideration the requirements of the capital market relating to financial management, in order to achieve and safeguard financial equilibrium within the company. They are able to classify the objectives and the tasks involved in financial planning and financial controlling and to select and use the tools needed for problem-solving independently on the basis of specialised reasoning.

**In all the courses**: Depending on the situation, students also understand aspects of digitalisation, internationalisation and sustainability and can discuss them critically (e.g. Robo-Advisory, digital support for the investment process, international diversification, ethical investment funds).

## 3 Topics

#### **Finance Management**

- Detailed aspects of external and internal financing
- Tax effects of financing
- Aspects of debt policy
- Shareholder value as a strategic approach to capital- and value-based corporate management
- Interest rate management
- Controlling of financial service providers using the example of investment portfolio controlling

#### **Financial Analysis**

- Background to the analysis of annual accounts and to credit checks
- Analysis of asset and capital structure
- Static and dynamic liquidity analysis
- Performance analysis
- Analysis with KPI systems
- Cash flow statements and capital finance accounts
- Shareholder value approach as a link between financial analysis and capital budgeting

#### **Selected Financial Services**

- Asset management
- Brokerage
- Research
- Domestic and global custody
- Insurance and finance
- Leasing
- Factoring and forfaiting
- Asset-backed financing

#### **Stock Market and Financial Investment Decisions**

- Stock market
- Pricing on financial markets
- Theoretical and practical aspects of asset allocation
- Professional asset management
- Investment styles

#### 3 Topics (continued)

## **Financial Planning and Controlling**

- Financial statements (cash flow statements)
- Objectives and tasks of financial management and controlling
- Avoiding illiquidity and debt overload as management goals
- Long-term capital requirement and capital structure planning
- Medium- and short-term financial planning and controlling
- Cash management/liquidity controlling
- Financial controlling of working capital
- Aspects of internal and external financing with regard to the structural financial equilibrium
- Financial controlling as risk controlling and risk controlling in the financial sector

The precise content and focus of the module is decided by the lecturers.

## 4 Forms of Teaching

Seminars, self-study, group work, Internet case studies

#### 5 Requirements for Participation

Formal: none

#### **Content:**

content of the modules Finance, Mathematics for Business, Business Statistics and Financial Accounting

#### 6 Forms of Examination

Written or oral examination; written assignment including presentation

## 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful completion of a written assignment and a presentation

#### 8 Use of the Module

Not applicable

## 9 Weighted Factor for the Final Grade

16%

## 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Wolfgang Doerks, Prof. Dr. Max Leittersdorf

#### 11 Other Information

Details of the literature will be provided at the start of lectures.

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	Workload	Credits	Frequency		<b>Duration</b> 1 semester	
	540 h 18		8 4th/5th semester/every se- mester			
L	Courses		Contact Time	Self- Study	Planned Group Size	
	3 SWS: Business Hea	lth Management	13 SWS/195 h	345 h	Max. 40	
	1 SWS: Mental Healt	h Risk Assessment			students	
	1 SWS: Healthy Lead	ership				
	3 SWS: Applied SCO	AP Subjects				
	1 SWS: General SCO	AP Tools				
	2 SWS: General Hea	lth Knowledge				
	2 SWS: Practical and	d Research Project				

Students have an in-depth knowledge of business health management. They understand its structures and organisation and are able to implement and establish them in a business context. In addition, they are able to lead and support employees on the basis of the SCOAP model. They are familiar with the requirements and with the necessary tools and techniques for making use of them in a company setting. Students have an awareness of health and manage their own health sustainably in order to strengthen their own health resources and promote the health of their employees. In addition, they have a general knowledge of health and can pass on information about health within the company.

#### 3 Topics

#### **Business Health Management**

- Principles of business health management
- Vision and strategy of business health management
- Practical implementation of business health management
- Primary, secondary and tertiary prevention

#### **Mental Health Risk Assessment**

#### **Healthy Leadership**

- Principles of leadership
- Different models of "healthy leadership"
- Process model for implementing healthy leadership
- SCOAP for employee leadership

## **3 Topics** (continued)

## **Applied SCOAP Subjects**

- Self-management
- Working world 4.0 and new work
- Communication
- Conflict management
- Subjective well-being

## **General SCOAP Tools**

- Mindfulness
- Meditation techniques
- Improvisation theatre

## **General Health Knowledge**

- Principles of anatomy and physiology
- Knowledge of central diagnostic and therapeutic measures
- Principles of neurofeedback
- Use of neurofeedback in a business context
- Providers of health information within the company

## **Practical and Research Project**

Analysis of a specific issue from companies with links to healthcare

## 4 Forms of Teaching

Seminars, self-study, group work, project work

# 5 Requirements for Participation

Formal recommendation: Business Administration I to Business Administration III

**Content:** interest in health issues

## 6 Forms of Examination

Written or oral examination

# 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful completion of the practical project

#### 8 Use of the Module

Not applicable

## 9 Weighted Factor for the Final Grade

16%

#### 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Theo Peters

#### 11 Other Information

#### Literature

- Ghadiri, A., Ternès, A. & Peters, T. (Eds.) (2016).
   Trends im Betrieblichen Gesundheitsmanagement. Wiesbaden: Springer.
- Peters, T. & Ghadiri, A. (2013).
   Neuroleadership Grundlagen, Konzepte, Beispiele (2nd edition). Wiesbaden: Springer.
- Ulich, E. & Wülser, M. (2015).
   Gesundheitsmanagement in Unternehmen (6th edition). Wiesbaden: Springer.
- Badura, B., Greiner, W., Rixgens, P., Ueberle, M. & Behr, M. (2013).
   Sozialkapital (2nd edition). Berlin, Heidelberg: Springer.
- Debatin, J. F., Ekkernkamp, A. & Schulte, B. (Eds.). (2013). Krankenhausmanagement (2nd edition). Berlin: Medizinisch Wiss. Verl.-Ges.
- Ghadiri, A., Peters, T. (2020).

  Betriebliches Gesundheitsmanagement in digitalen Zeiten. Wiesbaden: Springer.
- Fleßa, S. & Greiner, W. (2013).
   Grundlagen der Gesundheitsökonomie (3rd edition). Berlin et al.: Springer Gabler.

Information about specific literature will be provided during the course.

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	Workload	Credits	Freque	ency	Duration
	540 h 18		540 h 18 4th/5th semester/summer semester	1 semester	
1	Courses  4 SWS: International Financial Reporting Standards/Analysis of International Financial Statements  3 SWS: Management Accounting and Management Control		Contact Time	Self- Study	Planned Group Size
			13 SWS/195 h	345 h	30 to 40 stu- dents
	3 SWS: International Finance				
	3 SWS: Case Studies Accounting and Man Control	· ·			

# International Financial Reporting Standards/Analysis of International Financial Statements

Students understand international financial reporting standards (IFRS) and are familiar with the differences between the regulations of the German Commercial Code (HGB) and the US GAAP. In addition, they are familiar with the relevant options and discretionary powers and can evaluate them according to their effects on the analysis of international financial statements. Students also learn to identify and evaluate current developments in financial accounting independently – for example the use of automated methods in auditing – and to link them with the latest research and corresponding literature. They are able to process research results scientifically and draw appropriate conclusions.

### **Management Accounting and Management Control**

Students can explain the principles and the different concepts of controlling. They can also use the central instruments of operational controlling independently in an international context and assess them critically. They are familiar with the differences between controlling and management accounting. Students understand the changes in the role of a controller as a result of digitalisation. They can take into consideration the resulting consequences during their evaluation of a variety of different cases. They can name and assess the latest developments in international accounting.

#### **International Finance**

Students are able to analyse the details and special features of financial markets and to develop solutions for finance issues from the perspective of a business. They understand the specific aspects of globalisation and can identify and analyse them from the perspective of international companies. Students are also familiar with the way in which the currency markets work and understand the relevant instruments for financing foreign trade.

#### 2 Learning Outcomes/Competences (continued)

#### **Case Studies in Management Accounting and Management Control**

Students are able to apply the instruments of management accounting and controlling to real situations, interpret the results, make recommendations for action and defend the results in front of all the other students.

#### 3 Topics

# International Financial Reporting Standards/Analysis of International Financial Statements

- Principles of financial statements and corporate law in an international context
- Financial statements: obligation and consolidated companies
- Consolidation (e.g. capital and debt consolidation, at-equity accounting, purchase price allocation, goodwill impairment test)
- Financial statements in accordance with the IFRS: principles, approach, disclosure, evaluation
- Analysis of annual accounts and KPIs
- Impact assessment of new accounting standards (e.g. IFRS 15 and IFRS 16)
- Identification of current developments in financial accounting in relation to the latest research
- Use of digital processes when drawing up and auditing annual accounts

#### **Management Accounting and Management Control**

- Fundamental concepts of controlling
- Differences and common features of management accounting and controlling in an international context
- Principles of operational and strategic controlling
- Operational planning and control processes
- Principles of variance analysis
- KPI management of global companies
- Process cost accounting
- Principles and selected instruments of cost management, including special regional features
- Balanced scorecard
- Risk controlling and corporate governance
- Identification of current developments in management accounting in relation to the latest research

#### **International Finance**

- The international finance system
- Currency theory and markets
- Financing international companies
- International investment
- Instruments for financing foreign trade
- Current developments in international finance markets including the impact of digitalisation (e.g. fintechs)

# 3 **Topics** (continued) **Case Studies in Management Accounting and Management Control** Controlling process • Structural organisation of controlling Variance analysis Forecasting KPI analysis Process cost accounting Target costing Investment controlling **Forms of Teaching** Lectures, seminars, digital learning, simulation, project work and group work **Requirements for Participation** Thorough knowledge of the principles of accounting, capital budgeting, controlling, corporate financing and international financial reporting. Also a good knowledge of English **Forms of Examination** 6 Written or oral examination, written assignment in advance **Requirements for Awarding Credit Points** Passing the written or oral examination, successful completion of the written assignment **Use of the Module** Not applicable **Weighted Factor for the Final Grade** 16% 10 **Module Coordinator and Full-Time Lecturers** Prof. Dr. Ralf Meyer, Prof. Dr. Andreas Wiesehahn **Other Information** 11 All courses are given only in English. Details of the literature will be provided at the start of lectures.

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	Workload	Credits	Frequency		Duration	
540 h 18		18	4th/5th semester/every se- mester		1 semester	
1	Courses		Contact Time	Self-Study	Planned Group Size	
	2 SWS: Logistics Ma	inagement	13 SWS/195 h	345 h	30 to 40 students	
	3 SWS: Procurement Management	t and Production				
	3 SWS: Inventory M	lanagement				
	2 SWS: Supply Chair	n Management				
	3 SWS: IT Support for ply Chain Manageme					

#### **Cross-Disciplinary Areas**

Students learn the technical principles and, above all, the practical application and IT implementation of logistics concepts. The course also promotes teamwork and presentation skills by means of group interaction when working on case studies, simulation games and e-learning modules.

## **Logistics Management**

Students acquire an understanding of the importance of efficient logistics networks for the success of a business. They can name and explain different means of transport and network structures and their advantages and disadvantages. In addition, students learn to apply the principles of linear programming to logistics issues (such as location decisions, market and supplier allocations and route planning) so that they can perform a well-informed analysis and evaluation of them.

## **Inventory Management**

Inventory planning (and production planning) always begin with a forecast of demand. Students learn the concepts and techniques of demand forecasting in this module. Furthermore, they can name the reasons for and against inventories and classify batch sizes and minimum inventory levels. Students can determine the correct inventory amounts and recommend and quantify other measures to optimise inventory levels. Students also learn about the demand-driven model, an integrated model for network inventory planning. This has become a permanent part of business application systems as a result of digitalisation, which is so important for supply chain management.

#### **Procurement and Production Management**

Students learn the necessary skills for selecting efficient suppliers, ensuring their loyalty and communicating with them. They are able to describe modern optimisation methods based on lean production and best practices, analyse production relationships and introduce improvements.

#### 2 Learning Outcomes/Competences (continued)

## **Supply Chain Management**

Students gain an understanding of coherent international supply chains as a decisive factor in strategic competitiveness. They can apply segmenting techniques, which are essential in the age of big data, to different logistics issues. As part of the beer game, they learn about the bullwhip effect in a practical context and can identify suitable countermeasures for specific triggers, such as forms of cooperation. Finally, environmental sustainability is a key issue for supply chains and students learn to describe and evaluate it.

## **IT Support for Logistics and Supply Chain Management**

Students learn to use the information systems that play a key role in enabling them to implement modern logistics and supply chain management approaches. They understand the technical principles of designing and optimising logistics processes and supply chains that consist of a number of companies.

#### 3 Topics

## **Logistics Management**

- Means of transport
- Principles of linear programming
- Market and supplier allocation
- Logistics network structures
- Choice of location
- Route planning

#### **Inventory Management**

- Demand forecast
- Costs and benefits of inventory management
- Batch size inventory
- Minimum inventory level
- Newsvendor model
- Measures to optimise the inventory in the network
- Demand-driven material requirements planning

## **Procurement and Production Management**

- Philosophy of procurement and production management
- Supplier development programmes
- Sourcing strategies
- Production planning and control
- Lean production
- KAIZEN
- Quality management
- The digital factory

## **Supply Chain Management**

- Supply chain strategy
- Strategy implementation via organisation, processes and KPIs
- Segmenting
- The bullwhip effect
- Forms of cooperation in the supply chain
- Sustainable supply chain management

IT Support for Logistics and Supply Chain Manag  Introduction to the architecture and use of logistics are a studies.				
<ul> <li>IT-based logistics case studies</li> <li>IT-based modelling, analysis and simulation o</li> </ul>	supply chains			
4 Forms of Teaching				
Seminars and group work using digital media				
5 Requirements for Participation	Requirements for Participation			
Formal: none				
Content: good knowledge of production and logis	tics			
6 Forms of Examination				
Written examination (75%) and two tests				
7 Requirements for Awarding Credit Points				
Passing the examination and at least one of the to	ests			
8 Use of the Module				
Not applicable				
9 Weighted Factor for the Final Grade				
16%				
10 Module Coordinator and Full-Time Lecturers				
Prof. Dr. Robert Grüter, Martin Christian Kemnitz	((lecturer with special duties (LfbA))			
11 Other Information				
Details of the literature will be provided at the sta	rt of lectures.			

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	Workload	Credits	Frequency		Duration	
	540 h 18		4th/5th semester/summer se- mester		1 semester	
1	Courses		Contact Time	Self- Study	Planned Group Size	
	4 SWS: Strategic Marketing 1 SWS: Market Research		13 SWS/195 h	345 h	30 to 40 stu	
					dents	
	2 SWS: Marketing Ma	nagement Control				
	1 SWS: Innovation M	lanagement				
	4 SWS: Practical Pro	ect				
	1 SWS: Project Mana	igement				

Students learn to categorise and distinguish different marketing approaches. They can identify different marketing strategies and market research approaches, in particular in the context of B2B marketing and can configure the elements of the marketing mix in different ways. They are able to meet customer needs, satisfy market requirements and promote customer loyalty. In addition, students learn about market analysis methods as a prerequisite for strategic and operational marketing decisions and the system of marketing management control and of innovation management in marketing. As part of a practical project involving a real company, students are encouraged to make use of what they have learned.

#### 3 Topics

#### **Strategic Marketing**

- Principles of marketing and marketing concepts
- International examples are used in the course.
- Special features of B2B marketing, when compared with consumer marketing
- Strategic marketing, in particular B2B
- Discussion of selected operational aspects of marketing

#### **Market Research**

- Market research processes
- Data collection
- Applied statistics methods in data analysis
- Research into purchasing behaviour

#### **Marketing Management Control**

- Principles and objectives
- Methodological approaches
- Strategic approaches
- Task-based approaches
- Case studies relating to international companies
- Marketing mix-based approaches

## **3 Topics** (continued)

## **Innovation Management**

- Innovation and uncertainty
- Product, process and business model innovation
- Creative techniques
- Internationalisation and digitalisation

# **Practical Project**

- Project management
- Market research methods (SPSS)
- Implementing and documenting the project independently, e.g. in relation to the following subjects:
  - Developing market entry strategies
  - Measuring customer satisfaction
  - Positioning innovative products on the market
  - o Repositioning products already on the market
- Presenting and discussing the results with the management team of the cooperating company

## **Project Management**

- Project organisation and processes
- Project management methods

# 4 Forms of Teaching

Seminars, group work, project work

## 5 Requirements for Participation

Appropriate knowledge from the basic courses

#### 6 Forms of Examination

Written or oral examination

## 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful participation in the practical project

#### 8 Use of the Module

Not applicable

## 9 Weighted Factor for the Final Grade

16%

## 10 | Module Coordinator and Full-Time Lecturers

Prof. Dr. Jens Böcker, Prof. Dr Daniel Assmus

#### 11 Other Information

Details of the literature will be provided at the start of lectures.

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	Workload Credits 540 h 18		Frequency 4th/5th semester/every semester		<b>Duration</b> 1 semester
1	<ul> <li>Courses</li> <li>2 SWS: Principles of Sustainability Management</li> <li>2 SWS: CSR Success Management</li> <li>2 SWS: CSR Reporting</li> <li>2 SWS: CSR Risk Management</li> </ul>		Contact Time	Self-	Planned
-			Contact Time	Study	Group Size
			13 SWS/195 h	345 h	30 to 40 stu-
					dents
	2 SWS: Operational	CSR Management			
	3 SWS: Practical Pro	oject			
			ı		

In the module Principles of Sustainability Management, students learn to understand and discuss the political CSR reform process, the relevance of sustainable development at a corporate level and CSR as a dual success factor in the Society and Competitive Advantage modules.

In the CSR Success Management module, students learn to act as planners, implementers and communicators and to put into practice a successful CSR management programme on the basis of appropriate CSR success factors and potential, taking into account the special business features of CSR and the features of individual companies.

The CSR Reporting module focuses on the practical implementation of sustainability reports on the basis of national and international reporting guidelines. Against the background of statutory and mandatory regulations (e.g. CSR reporting obligation, National Action Plan on implementing the UN Guiding Principles on Business and Human Rights), students can design sustainability reports in the context of the different conditions in specific businesses, both for large organisations and for SMEs.

In the CSR Risk Management module, students learn on the basis of Internet benchmarking analyses to carry out comparative analyses of formal statutory risk management approaches and CSR risk management in global supply chains and to apply risk management methods to large companies and SMEs, taking into consideration the circumstances of the individual businesses.

The focus in the Operational CSR Management module is on the success of operational CSR management based on key figures and key performance indicators. Students can design workflows and processes, analyse relationships and structures, carry out calculations and make methodical use of the necessary tools for this purpose.

In the Practical Project module, the emphasis is on problem-solving skills on the basis of practical examples. Students demonstrate that they have understood what they have learned in larger structures by linking their learnings with new knowledge and applying them to individual companies in the context of transfer projects (e.g. psychology, human resources, controlling, logistics).

## 2 Learning Outcomes/Competences (continued)

By presenting different perspectives and opinions in discussions, group work and the practical project, students develop their teamwork, communication and negotiation skills, their ability to compromise and their tolerance during their work on joint interdisciplinary solutions and strategies.

The teaching and learning methods are used in such a way that students develop their learning ability and motivation, together with their self-management skills.

## 3 Topics

## **Principles of Sustainability Management**

- Sustainability: history and political framework
- International guidelines and directives
- International, European and national sustainability/CSR strategies

#### **CSR Success Management**

- Principles
- CSR success management global, supranational and national perspectives
- CSR success management business perspectives

## **CSR Reporting**

- Principles
- CSR reporting on the basis of international guidelines and directives
- CSR reporting on the basis of the guidelines in the Global Reporting Initiative
- CSR reporting on the basis of the reporting guidelines in the German Sustainability
   Code

## **CSR Risk Management**

- Principles
- CSR risk management versus formal risk management
- CSR risk management based on international CSR codes of conduct
- Risk management in accordance with the CSR Directive Implementation Act
- Risk management on the basis of recognised reporting frameworks

#### **Operational CSR Management**

- Introduction and transfer into business and companies
- Additional business concepts for operational CSR management
- Instruments of operational CSR management

#### **Practical Project (assignment in advance)**

The content is based on current practical questions and issues, e.g.

- Life cycle assessments
- CSR Directive Implementation Act
- Sustainability reporting (in particular GRI-SRS, German Sustainability Code)
- Transfer projects (e.g. psychology, human resources, logistics) with a focus on sustainability

4	Forms of Teaching				
	Seminars, case study methods in group work, practical project				
5	Requirements for Participation				
	Formal: none				
	Content: none				
6	Forms of Examination				
	Written examination (75%)				
	Advance assignment in the practical project (25%): presentation folder and presentation including handouts				
7	Requirements for Awarding Credit Points				
	Passing the examination, successful completion of the advance assignment in the practical project.				
8	Use of the Module				
	Not applicable				
9	Weighted Factor for the Final Grade				
	16%				
10	Module Coordinator and Full-Time Lecturers				
	Prof. Dr. Rosemarie Stibbe				
11	Other Information				
	<ul> <li>Literature</li> <li>Stibbe, R.: Kostenmanagement, 2009.</li> <li>Stibbe, R.: Globales Life-Cycle-Controlling: Footprinting in der Praxis, Springer 2017.</li> <li>Stibbe, R.: CSR-Erfolgssteuerung, Springer 2019.</li> <li>Current GRI reporting standards</li> <li>Current German Sustainability Code</li> <li>Other current sources of literature will be referred to during the courses and, in some cases, provided in the LEA.</li> </ul>				

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	Workload	Credits	Frequency		Duration
	540 h	18	4th/5th semester/every se- mester		1 semester
1	Courses  3 SWS: Human Resource Development  2 SWS: Human Resource Systems  2 SWS: Communication and Leadership		Contact Time	Self- Study	Planned Group Size
			13 SWS/195 h	345 h	30 to 40 stu-
					dents
	2 SWS: Human Resource Controlling				
	4 SWS: Employment	and Social Law			

Students learn about the models, theories and systems required for strategic human resource development. As potential human resources specialists, they see themselves not as administrators of employees, but as developers and advisers. They are able to effectively assess the potential of staff as a company's most important asset and to develop employees using suitable training measures that are in line with the corporate strategy. In the context of human resource controlling, they can analyse the cost impact and the quality of the employees and therefore play a decisive role in the planning, management and coordination processes of a company. With regard to corporate management, students are familiar with the guidelines for positive interaction and transparent communication with employees. They have a greater capacity for reflection and they acquire a more in-depth knowledge of employment and social law.

#### 3 Topics

#### **Human Resource Development**

- Scientific principles of human resource development
- Organisation of human resource development
- Instruments and methods
- Potential analysis processes
- Project on a current human resource management topic

## **Human Resource Systems**

- Organisation of work/semi-autonomous group work
- Optimisation systems for employee participation
- Visualisation in the business
- Balanced scorecard in human resources
- Evaluation systems
- Incentive and bonus systems

#### **Communication and Leadership**

- Theoretical principles of communication
- Leadership styles and role conflicts
- Social skills as a requirement for leadership

## **3 Topics** (continued)

## **Human Resource Controlling**

- Definitions of human resource management and controlling
- 8-M 4-D model (definition of human resource controlling)
- Four dimensions of space and time
- Integration of the individual elements of the model of human resource controlling

## **Employment and Social Law**

- · Right of dismissal, protection against dismissal
- Employer references
- Temporary and part-time working, marginal employment
- Codetermination in the workplace
- Deployment of staff abroad
- Social security system in Germany
- Principles of social security
- Employment promotion
- Principles of administrative and legal procedures

The precise content and focus of the module is decided by the lecturers.

#### 4 Forms of Teaching

Seminars, self-study, group work, project work

## 5 Requirements for Participation

None

#### 6 Forms of Examination

Written or oral examination

## 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful participation in the project

## 8 Use of the Module

Not applicable

#### 9 Weighted Factor for the Final Grade

16%

### 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Stefan Lemke; Prof. Dr. Jürgen Monhemius

## 11 Other Information

Details of the literature will be provided at the start of lectures.

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	Workload	Credits	Freque	ency	Duration
	540 h 18		4th/5th semest		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	4 SWS: International ing Standards (IFRS)/Reporting	•	13 SWS/195 h	345 h	30 to 40 students
	3 SWS: Internationa	l Corporate Taxa-			
	2 SWS: Auditing				
	4 SWS: Balance Shee	et Analysis and			

# International Financial Reporting Standards (IFRS)/Corporate Financial Reporting

Students learn to draw up financial statements in accordance with the International Financial Reporting Standards (IFRS). The focus is on conveying the connection between the decisions made by the person drawing up the balance sheet and the preparation of the information from the IFRS financial statement. This requires a more in-depth understanding of the functioning of communication on the international capital markets. Not only financial statements but also sustainability reports are taken into consideration. As the IFRS are mandatory for listed companies in the EU, students should also be familiar with the fundamental methods of preparing annual accounts in accordance with the IFRS (consolidation).

#### **International Corporate Taxation**

Students learn the principles of taxing international transactions on the basis of German national corporation tax law. The emphasis is on international double taxation and its avoidance, together with the group structure of global companies. Against this background, issues such as the fair taxation of international companies and the difficulty of taxing digital business models are discussed.

### **Auditing Annual Accounts**

Students can explain the theoretical and practical principles of auditing annual accounts on the basis of commercial law and can carry out an appropriate evaluation of individual audit statements, taking into consideration accounting regulations in particular. This is based on the risk-, process- and system-based auditing approach. In addition, students are familiar with the auditing profession and can explain the problems it involves.

#### 2 Learning Outcomes/Competences (continued)

# **Balance Sheet Analysis and M&A**

Students can describe the background of balance sheet analysis and analyse different or individual companies over time using specific key performance indicators. They gain a deeper understanding of the information they acquired during the Financial Accounting course by investigating a wide range of case studies. In addition, students can describe the background of M&A transactions and carry out company valuations using specific procedures and make a critical assessment of these procedures.

### 3 Topics

# International Financial Reporting Standards/Corporate Financial Reporting

- Purposes of international financial reporting in accordance with the IFRS
- The IFRS framework
- Intangible assets/company value
- Financial instruments
- Fixed assets and leasing
- Stock levels and long-term contract manufacturing
- Deferred taxes
- Pension liabilities and other accruals
- Profit and loss account and other comprehensive income
- Cash flow and equity statement
- Duty of corporate financial reporting and differentiation of the consolidated companies
- Principles of consolidation
- Consolidation of other not fully consolidated companies
- Deferred tax and currency conversion in the consolidated financial statement
- Non-financial reporting (sustainability reporting)

# **International Corporate Taxation**

- Tax burden reports of national companies
- Taxation of national groups of affiliated companies/integrated groups of companies
- Hidden profit distribution and hidden contribution
- Cross-border transactions/double taxation
- Financing in groups of companies
- Transfer pricing and the External Tax Relations Act
- Taxation of international groups of companies
- Digital business models and tax equity

#### **Auditing**

- Principles: tasks, phases, legal background
- Assessing management assertions
- The auditing profession

#### **3 Topics** (continued)

## **Balance Sheet Analysis and M&A**

- Balance sheet analysis
  - o Background
  - Key performance indicators for the analysis (in particular performance and risk)
  - Role of balance sheet policy
- M&A (mergers and acquisitions)
  - Background of company takeovers
  - Valuation methods (in particular DCF and multiples)
  - Sum-of-the-parts analysis
  - International transactions
- In-depth examples

In all the courses: Depending on the situation, students also understand aspects of digitalisation, internationalisation and sustainability and can discuss them critically (e.g. differences in financial reporting standards, challenges in international transactions).

The precise content and focus of the module is decided by the lecturers.

# 4 Forms of Teaching

Seminars, self-study, group work, project work, presentations

# 5 Requirements for Participation

Formal: none

**Content:** content of the courses Management Accounting, Financial Accounting and Taxation

### 6 Forms of Examination

Written or oral examination; assignment in advance

#### 7 Requirements for Awarding Credit Points

Passing the written or oral examination, successful assignment

## 8 Use of the Module

Not applicable

#### 9 Weighted Factor for the Final Grade

16%

### 10 Module Coordinator and Full-Time Lecturers

Prof. Dr. Norbert Seeger, Prof. Dr. Max Leitterstorf, Torsten Janßen (auditor and tax consultant), Dr. Jan Sedemund, LL.M Taxation (USA)

#### 11 Other Information

Details of the literature will be provided at the start of lectures.

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Busi	ness Information	Systems Speciali	sation		
	Workload	Credits	Frequ	Frequency 4th/5th semester/every semester	
	540 h	18	•		
1	Courses		Contact Time	Self- Study	Planned Group Size
	2 SWS: Operational	Data Management	15 SWS/225 h	315 h	30 to 40 stu-
	2 SWS: Data Literac	:y			dents
	2 SWS: Use of ERP S	Systems			
	2 SWS: Internet Eco	onomics			
	2 SWS: Content, Wo	eb and Knowledge			
	3 SWS: Information cess Management	and Business Pro-			
	2 SWS: Data Analyt ment	ics and Develop-			

#### **Operational Data Management**

Students learn about operational data management, which is a central task of business information systems. This involves designing database systems as the foundation for operational applications, with a focus on using recognised and innovative IT tools and methods. During the lectures, students learn, among other things, to use the database structures they have created in practical scenarios (e.g. training data for artificial intelligence systems).

# **Data Literacy**

Analysing and optimising a company by using data to ensure its future viability is a decisive business factor in many industries and an important means of remaining competitive in the long term. Data literacy refers to the ability to manage data competently and is a key skill in the field of digitalisation. With the help of data science tools (including Tableau), students study the individual components of data literacy throughout the data science life cycle, in other words, collecting, modifying, analysing and interpreting data and presenting it in an appropriate visual form.

## **Use of ERP Systems**

Students acquire in-depth knowledge of the methodology and use of an enterprise resource system (ERP system) with a focus on primary value-added processes. They can explain the extent to which business applications fulfil a cross-disciplinary function in business information systems and can apply the accompanying interface knowledge to different industries.

# 2 | Learning Outcomes/Competences (continued)

#### **Internet Economics**

Students learn about the changes in market structures that lie behind the terms "digital business models" and "platform economies". They discuss the new effects and impacts on digital markets. They can also explain the innovative approaches of digital markets in the context of the Internet economy and the success factors in managing information and communication technologies. Students learn to understand, analyse and evaluate innovative digital business models.

### **Data Science and Development**

Data science is normally defined as the methodology used to obtain usable findings from data. In many contexts, it is a generic term for earlier methods of data analysis, such as exploratory statistics, information visualisation, business intelligence and data mining. Data science is a discipline with an ambitious objective. It involves representing complex facts using data in order to provide new insights and validate convictions that can be used as the basis for decision-making. A critical data science-based approach does not replace intuition, best practices and qualitative methods, but instead attempts to supplement them. The course will give a general introduction to the programming language Python or R. In the second step, basic algorithmic processes will be introduced and applied in practice.

## **Content, Web and Knowledge Management**

Students become familiar with the rules and structures of web publishing that are necessary for the purposeful use of the intranet as the area where the three subjects in the course title intersect. They are able to use an individual implementation of a content management system (CMS) as a tool for managing unstructured information and to identify the new opportunities that it offers for knowledge management within a company. Primarily, they focus on the question of the extent to which new technologies can be used to give a new impetus to knowledge management.

# **Information and Business Process Management**

Students acquire useful knowledge relating to the management of information processing, in particular process management. They acquire in-depth knowledge of the fundamental concepts and the modelling languages with practical relevance for processes. They can model business processes on the basis of practical case studies using selected modelling tools (ARIS etc.) and languages (process mapping, eEPC, BPMN 2.0). They learn about the uses and architectures of workflow management systems (WFMS), robotic process automation (RPA) and process mining.

# 3 Topics

### **Operational Data Management**

- Overview of operational data management
- Database administration
- Data modelling
- Data warehousing
- Organisation of data management

# **3 Topics** (continued)

## **Data Literacy**

- Status quo and definition of concepts
- Value creation using data in companies
- Data-based decision-making in companies
- Data science projects and their management
- Data science teams and project roles
- Methods and tools for data analysis

### **Use of ERP Systems**

- Principles of using business application systems
- Architecture of an ERP system
- Use of an ERP system to support operational processes within a company
- Case studies: "sales processes", "procurement processes", "ordering processes"
- Customising an ERP system

#### **Internet Economics**

- Online economics platforms
- Principles of Internet economics
- Value creation in Internet economics

#### **Data Science and Development**

- Overview of the principles of object-oriented programming
- Introduction to Python or R
- Introduction to multivariate procedures
- Machine learning processes

## **Content, Web and Knowledge Management**

- Initial situation and identification of concepts
- Web publishing
- Content management and content management systems (CMS)
- Intranet-based knowledge management

# **Information and Business Process Management**

- Organisation of information management
- Introduction to process management
- Concepts of process management
- Roles and players in process management
- Methods of process modelling
- Tool-based process modelling (VCD/eEPC, BPMN 2.0)
- Process automation (workflow management systems, robotic process automation, process mining)
- Process controlling with key performance indicators
- Special issues and case studies (independent work)

The precise content and focus of the module is decided by the lecturers.

### 4 Forms of Teaching

Seminars, self-study, group work, project work, case studies, practical classes in the computer lab

Requirements for Participation
Formal: none
Content: content of the Business Information Systems course
Forms of Examination
Written or oral examination; written assignment including presentation
Requirements for Awarding Credit Points
Passing the written or oral examination, successful completion of a written assignment, in-
cluding preparing a set of slides, a handout and a presentation
Use of the Module
Not applicable
Weighted Factor for the Final Grade
16%
Module Coordinator and Full-Time Lecturers
Prof. Dr. Andreas Gadatsch, Prof. Dr. Dirk Schreiber, Prof. Dr. Torsten Stein, tbd (appoint-
ment process underway)
Other Information
Details of the literature will be provided at the start of lectures.

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# **6.3** Specialisations at Cooperating Universities

	Workload	Credits	Frequ	uency	Duration			
	Not specified	18	4th/5th seme mes	ster/every se- ster	1 semester			
1	Courses		Contact Time	Self- Study	Planned Group Size			
	Choice of a specialisa e.g. at TH Köln	tion by agreement,	Not specified	Not specified	Not specified			
2	Learning Outcomes/	Competences						
	Not applicable							
3	Topics							
	Not applicable	Not applicable						
4	Forms of Teaching							
	Not applicable							
5	Requirements for Pa	rticipation						
	Not applicable							
6	Forms of Examination							
	Not applicable							
7	Requirements for Awarding Credit Points							
	Not applicable							
8	Use of the Module							
	Not applicable							
9	Weighted Factor for	the Final Grade						
	16%							
10	Module Coordinator	and Full-Time Lectu	rers					
	Lecturers at the coop	perating university (o	f applied science	es)				
11	Other Information							
	Students have the op universities (e.g. Colo	•	•	sations offered b	y the cooperating			
	For information about for awarding credit puthe module catalogu	oints and module co	oordinators and	•	•			

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# 7 Practical Focus of the 6th Semester

In the 6th semester, students have the opportunity to choose between a practical semester in the form of an internship (in Germany or abroad) or a study semester abroad (see <u>Section 8: Opportunities to Study Abroad</u>).

	Workload	Credits	Frequ	iency	Duration		
	900 h	30	6th semester/e	every semester	1 semester		
1	Courses		Contact Time	Self- Study 900 h	Planned Group Size Not applicable		
2	Learning Outcomes/Competences						
	flows, students becoments of the world o	By working in a company and being involved in the daily organisational and digital workflows, students become aware not only of business-related issues but also of the requirements of the world of work and the accompanying social and environmental issues. Students who spend their practical semester abroad can develop their intercultural skills.					
	They become familiar with working life, apply the knowledge they have acquired during the course and their ability to perform specific tasks and, under supervision, help to resolve business-related problems. Students evaluate and analyse their experiences in a report on their practical semester.						
	A practical semester life and improves stu	•	_	e links between	study and workin		
3	Topics						
	The content and tasks depend on the employer and must be agreed with the employer in advance.						
4	Forms of Teaching						
	Practical business activities under supervision						
5	Requirements for Participation						
	<b>Formal</b> : at least four study semesters have already been completed <b>and</b> at least 70 credits from examinations in accordance with section 15 paragraph 3 of the examination regulations have been acquired						
	Content: content of the previously completed modules						
6	Forms of Examination	on					
	Final report (around certificate from the	•	• ,	aining organisat	ion and a qualified		
7	Requirements for A	warding Credit Poir	nts				
	Completion of the p	ractical activities, su	ubmission of the fi	nal report and o	ertificate		
8	Use of the Module						
	Not applicable						
	i						

9	Weighted Factor for the Final Grade
	0%
10	Module Coordinator and Full-Time Lecturers
	Organisational
	Sonja Atai (coordinator of practical semesters at the Sankt Augustin Campus)
	Antje Röbbert (coordinator of practical semesters at the Rheinbach Campus)
	Technical
	The supervisor from the department (authorised examiner from the teaching staff).
11	Other Information
	Students can opt for a study semester abroad instead of a practical semester.

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# 8 Opportunities to Study Abroad

Students have the option of spending the 5th, 6th and 7th semesters studying abroad.

A study abroad semester in the  $5^{th}/7^{th}$  semester replaces the regular curriculum through recognition. A study abroad semester in the  $6^{th}$  semester replaces the practical semester. (see <u>Practical Semester</u>).

- Study semester abroad, 5th semester
- Study semester abroad, 6th semester
- Study semester abroad, 7th semester
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Stud	y semester abroa	d, 5th semester			
	Workload	Credits	Frequ	uency	Duration
	900 h	30	5th semester/e	every semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	Not specified			900 h	Not specified

During their semester abroad, students have the opportunity to study the content of the semester at a foreign host university, which gives their degree an international focus. For purposes of the recognition of their study period abroad in the 5th semester, they develop skills in a specialisation and this amounts to 18 ECTS points. In the chosen specialisation the students broaden and expand on their basic knowledge. In addition, they discover how to analyse complex problems and apply what they have learned. They also attend courses relevant to business administration in order to cover the additional content (the Corporate Management module and the Management Sciences in Practice module each with 6 ECTS points). Students can also take business administration courses that complement what they have already studied.

By personalising the content of their specialisation, they make themselves more attractive to potential employers. They also improve their knowledge of the language of the country where they are studying (in particular with regard to technical vocabulary) and their intercultural skills.

On the basis of the above mentioned modules students not only develop their professional and methodological knowledge but they also build on their skills in international interaction. Thus they broaden their experiences in working in international teams..

# 3 Topics

- Skills in the subjects taught at the foreign university during the 5th semester
- Familiarity with different teaching and working methods in international teams and different types of examination
- Understanding different mentalities and cultures

#### 4 Forms of Teaching

Lectures, tutorials, group work, presentations, assignments

# **5** Requirements for Participation

**Formal:** Students must have completed at least four semesters. The regulations of the foreign university where they will be studying also apply.

**Content:** content of the previously completed modules

#### 6 Forms of Examination

Fulfilling the necessary study and examination requirements at the foreign university

# **Requirements for Awarding Credit Points** Obtaining the study qualifications required for recognition at a foreign university Report on the study semester abroad Submission of the transcript 8 **Use of the Module** Not applicable **Weighted Factor for the Final Grade** 9 The qualifications acquired at the foreign university will be recognised as part of the degree programme in accordance with section 8 of the examination regulations (BPO). **Module Coordinator and Full-Time Lecturers** 10 Organisation and course selection Sonja Atai for students at the Sankt Augustin Campus Stefanie Drügg for students at the Rheinbach Campus 11 **Other Information** The university runs an information event once every semester for interested students.

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Stud	Study semester abroad, 6th semester				
	Workload	Credits	Frequ	uency	Duration
	900 h	30	6th semester/e	every semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	Not specified			900 h	Not specified

During their semester abroad, students have the opportunity to personalise the content of their specialisation, which makes them more attractive to potential employers. By taking modules with an international or country-specific content, they acquire additional skills. Students can also take business administration courses that complement what they have already studied.

This enables them to improve their knowledge of the language of the country where they are studying (in particular with regard to technical vocabulary) and their intercultural skills. They acquire an understanding of cooperating with students from different countries and learn different ways of working, which improves their ability to work in multicultural teams.

## 3 Topics

- Skills in the subjects taught at the foreign university
- Familiarity with different teaching and working methods in international teams and different types of examination
- Understanding different mentalities and cultures

## 4 Forms of Teaching

Lectures, tutorials, group work, presentations, assignments

# 5 Requirements for Participation

**Formal**: at least four study semesters have already been completed and at least 70 credits in accordance with section 15 paragraph 3 of the examination regulations have been acquired

**Content:** content of the previously completed modules

#### 6 Forms of Examination

Fulfilling the necessary study and examination requirements at the foreign university

## 7 Requirements for Awarding Credit Points

- Attending courses at a university abroad with 30 credits
- Proof of passing examinations with at least 22 credits
- Writing a report about the study semester abroad amounting to around 3,000 words

#### 8 Use of the Module

If necessary, recognition as a practical semester in accordance with section 12 of the examination regulations (BPO)

9	Weighted Factor for the Final Grade
	0%
10	Module Coordinator and Full-Time Lecturers
	Organisation and course selection
	Sonja Atai for students at the Sankt Augustin Campus
	Stefanie Drügg for students at the Rheinbach Campus
	Technical
	The supervisor from the department (authorised examiner from the teaching staff).
11	Other Information
	The university runs an information event once every semester for interested students.

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Stud	Study semester abroad, 7th semester				
	Workload	Credits	Frequ	uency	Duration
	900 h	30	6th semester/e	every semester	1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	Not specified			900 h	Not specified

During their semester abroad, students have the opportunity to study the content of the semester at a foreign host university, which gives their degree an international focus. Students who choose to study abroad in the 7th semester can cover the content of this semester (thesis including accompanying seminar, special subject, elective subjects/practical project) abroad. Students can also take business administration courses that complement what they have already studied.

By personalising the content of their specialisation, they make themselves more attractive to potential employers. They also improve their knowledge of the language of the country where they are studying (in particular with regard to technical vocabulary) and their intercultural skills.

During the study semester abroad, in addition to acquiring technical and methodological knowledge, in the modules referred to above students develop the skills to cooperate with students from different countries and learn different ways of working, which improves their ability to work in multicultural teams.

# 3 Topics

- Skills in the subjects taught at the foreign university during the 7th semester
- Familiarity with different teaching and working methods in international teams and different types of examination
- Understanding different mentalities and cultures

## 4 Forms of Teaching

Lectures, tutorials, group work, presentations, assignments

## **5** Requirements for Participation

**Formal:** Students should have completed at least four semesters. The regulations of the foreign university where they will be studying also apply.

**Content:** content of the previously completed modules

#### 6 Forms of Examination

Fulfilling the necessary study and examination requirements at the foreign university

# 7 Requirements for Awarding Credit Points

- Obtaining the study qualifications required for recognition at a foreign university
- · Report on the study semester abroad
- Submission of the transcript

8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	The qualifications acquired at the foreign university will be recognised as part of the degree programme in accordance with section 8 of the examination regulations (BPO).
10	Module Coordinator and Full-Time Lecturers
	Organisation and course selection
	Sonja Atai for students at the Sankt Augustin Campus
	Stefanie Drügg for students at the Rheinbach Campus
11	Other Information
	The university runs an information event once every semester for interested students.

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# **9** 7th Semester Modules

- Practical Project/Elective Subjects
- Special Subject
- Bachelor's Thesis
- Accompanying Seminar/Colloquium

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	Workload	Credits	Frequ	uency	Duration
	180 h	180 h 6		7th semester/every semester	
1	Courses		Contact Time	Self- Study	Planned Group Size
	3 SWS: Practical Project		Practical Pro-	Practical Pro-	Max. 25
	Or		ject: 45 h	ject: 135 h	students
	4 SWS: 2 courses each practical methods	ch with 2 SWS on	Elective Sub- jects: 60 h	Elective Sub- jects: 120 h	

# **Practical Project**

The practical project on the subject of corporate management covers complex problems from the world of business or from applied research in the context of business administration and economics. Students analyse these problems under the supervision of the teaching staff and develop solutions. The results are presented to and discussed with the managers of the cooperating companies. The project is designed and implemented in such a way that what is learned can be transferred to similar practical situations or research issues.

This enables students to analyse complex practical or research-related problems, to develop potential solutions or concepts, to assess the impact of alternative courses of action and ultimately to choose one. In this context, they make use of practical business-related methods, organise themselves independently within their team, hold and moderate discussions, and document and present their approach and solutions.

### **Elective Subjects**

As part of the various elective subjects, students study complex issues on the boundaries of the core degree subject. As well as acquiring social and economic skills, students learn different ways of using their own creativity, applying their teamwork abilities and working across different disciplines. Working with students who have chosen different specialisations or subjects promotes an interdisciplinary and cooperative approach, which equips students with valuable soft skills for their future careers.

#### 3 Topics

Challenging business themes and cross-disciplinary subjects that complement the field of business management.

The precise content and focus of the module is decided by the lecturers.

# 4 Forms of Teaching

Self-study, group work, if necessary seminars (on business administration, working methods or behaviour)

5	Requirements for Participation
	None
6	Forms of Examination
	Practical Project:  Documenting and presenting interim and end results; oral examination (in the event of doubt)
	Elective Subjects: For details see comments on the course
7	Requirements for Awarding Credit Points
	<b>Practical Project:</b> Active and regular participation (at least 75% of the total duration), successful interim and final presentation
	Elective Subjects: Active and regular participation (at least 75% of the total duration), if necessary successful interim and final presentation
8	Use of the Module
	Not applicable
9	Weighted Factor for the Final Grade
	0%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Maike Rieve-Nagel (Head of the Degree Programme in Rheinbach), Prof. Dr. Norbert Seeger (Head of the Degree Programme in Sankt Augustin)
11	Other Information
	None

Back to 7th semester modules

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	Workload	Credits	Frequency		Duration		
	180 h  Courses  Special study options	6 (evamples):	7th semester/e	every semester	1 semester  Planned Group Size Depending on		
1			Contact Time 2 x 2 SWS/60	Self- Study 120 h			
	<ul> <li>Special Areas of La</li> <li>Internationalisatio</li> <li>Data Literacy</li> <li>Digitalisation</li> <li>Sustainability (CSR</li> </ul>	<u>w</u> n	h		form of teaching  25 (project)  35 (group work/simulation game)  60 (seminars)		
2	Learning Outcomes/	Competences			,		
	Students work independently and present their own point of view. They interact with oth students in the team and, during the negotiation process, develop the ability to compromi and to give and accept criticism.						
3	Topics						
	issues across differed and discuss their ow clude themes relating and law in two separ	ubjects offer students the opportunity to study relevant business and so different disciplines. Students also have the chance to reflect and to deve neir own solutions within the group. In particular, the special subjects wil relating to digitalisation, internationalisation, data literacy, sustainability (Coordinates) of separate subjects, each with two lesson hours per week (SWS). The pre ocus of the module is decided by the lecturers.					
4	Forms of Teaching						
	Seminars, group work, project work						
5	Requirements for Participation						
	Formal: none						
	<b>Content:</b> the subject successfully complet		semesters and at I	east one specia	lisation have beer		
6	Forms of Examination						
	Active participation i	n the courses, pres	entations (ungrad	ed)			
7	Requirements for Awarding Credit Points						
	Confirmation of active participation by the lecturers						
8	Use of the Module						
	Not applicable						
9	Weighted Factor for	the Final Grade					
	0%						

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10	Module Coordinator and Full-Time Lecturers			
	(Will be given for each individual special subject)			
11	Other Information			
	Details of the literature will be provided at the start of lectures.			

Back to 7th semester modules

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		Workload Credits		Frequency	
	180 h	6 7th s	7th semester/e	very semester	1 semester
1	Courses (alternative choice "two out of four") 1) 2 SWS: Social Media Law		Contact Time	Self-	- Planned
1			Contact Time	Study	<b>Group Size</b>
			2 x 2 SWS/60	120 h	Max. 25
	2) 2 SWS: Tradema	ark and Advertising	h		students
Law 3) 2 SWS: Conflict Resolution Pro-					
	cesses and Methods				
	4) 2 SWS: E-Comm	ierce			

Because of the integrative approach, students gain an understanding of the practical legal conditions for the lawful, long-term use of social media, which is inextricably linked with both e-commerce and trademark and advertising law. Students also acquire cross-disciplinary knowledge and skills relating to legal conflicts.

#### **Social Media Law:**

After completing the module, students can resolve simple cases involving social media law and related legal fields. They enhance and practise their ability to identify legal risks before takingaction. This enables them to develop a permanent awareness of problems and to respond with appropriate solutions in individual cases. In particular, they can categorise social media posts according to their relevance under criminal, copyright and data protection law. In addition, they can identify and evaluate legal issues relating to the new technological opportunities offered by social media platforms and marketing instruments. They are familiar with their own rights and can assert them in the event of a violation of the law. By making competent, lawful use of social media, students increase their own media skills.

#### **Trademark and Advertising Law:**

After completing the module, students can interpret the text of trademark and advertising legislation and other legal sources and apply this in business. In this context, they can apply the most important provisions of commercial legal protection that are relevant to the world of business. Working with the case studies enables students to assess and apply factors relating to trademark and advertising legislation in a business context.

#### 2 Learning Outcomes/Competences (continued)

#### **Conflict Resolution Processes and Methods:**

After completing the module, students can detect, avoid and resolve conflicts. They are familiar with the principles and requirements of contentious proceedings and court proceedings for an order to pay debt, the possible legal remedies against rulings by the courts and the underlying appeal stages. In this context, they have developed both their basic skills in the different methods of holding discussions and their personal negotiation techniques and abilities and can make use of them in the course of conflicts in a business setting. Using the legal knowledge that they have already acquired, they can assess the advantages and disadvantages of the various conflict resolution models and select the most appropriate option for settling a conflict in a specific context. They can identify the necessary procedural steps and make use of the opportunities for alternative conflict resolution in individual cases.

#### **E-Commerce:**

After completing the module, students can interpret the key legal texts relating to e-commerce and apply them in practice. They can assess the consequences of legal actions on the Internet.

In this context, they can resolve simple commercial legal cases by applying the methods for managing legal cases.

They can make a legal distinction between B2B and B2C settings and recommend courses of action, taking into consideration the provisions of consumer protection law.

Students develop an understanding and an awareness of the liability-related risks of business activities in the context of e-commerce and modify their actions accordingly.

# 3 Topics

### **Social Media Law:**

- The freedom of the media and the protection of privacy
- Copyright law
- Data protection law
- Principles of the law on licence agreements
- Liability of suppliers and users
- International aspects of social media law
- A selection of current issues

## **3 Topics** (continued)

#### **Trademark and Advertising Law:**

- Basic concepts of trademark law
- Types of trademarks
- Rights of trademark owners
- Consequences of violations of trademark law
- International trademarks
- Introduction to the Act against Unfair Competition (UWG)
- Comparative advertising in specific cases
- Misleading advertising in specific cases
- Legal measures against competitors/countermeasures
- Complaints by public bodies
- Use of domains

#### **Conflict Resolution Processes and Methods:**

- Principles of conflicts, communication techniques, negotiation methods
- Principles of civil legal proceedings including court proceedings for an order to pay debt
- National/international arbitration proceedings
- Conciliation proceedings including online dispute resolution proceedings
- Mediation proceedings in the context of commercial law

#### **E-Commerce:**

- Concluding contracts in online trading
- Rights and obligations of online suppliers in B2B and B2C transactions
- General terms and conditions of business
- Issues concerning the conflict of laws
- Special features of distance selling contracts
- Special features of e-commerce
- Payment methods in e-commerce

The nature of the offering, which consists of two out of a total of four submodules, and the exact content and focus are decided by the lecturers.

#### 4 Forms of Teaching

Selection: seminars, blended learning, group work with case studies, role plays

#### 5 Requirements for Participation

The subjects of the first three semesters, together with Business Law II and at least one specialisation, have been successfully completed.

#### 6 Forms of Examination

Written examination, oral examination, assignment or presentation

#### 7 Requirements for Awarding Credit Points

Passing the written examination and oral examination and successfully completing the assignment or presentation

8	Use of the Module
	None
9	Weighted Factor for the Final Grade
	0%
10	Module Coordinator and Full-Time Lecturers
	Prof. Dr. Jürgen Monhemius, Prof. Dr. Maike Rieve-Nagel, Prof. Dr. Sandra Rohleder, Andrea Schröder (lecturer with special duties (LfbA))
11	Other Information
	The nature of the offering, which consists of two out of a total of the four available submodules, will be announced at the start of the semester.
	Details of the literature will be provided at the start of lectures.

Back to 7th semester modules

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	Workload	Credits	Freque	ency	Duration		
	360 h	12	7th semester/ev	7th semester/every semester			
1	Courses		Contact Time	Self- Study 360 h	Planned Group Size Not applicable		
2	Learning Outcomes/Competences						
	After completing the Bachelor's thesis, students can independently prepare a practical as signment in their own subject area, including technical details and interdisciplinary connections, using scientific, subject-related methods, in a clear and professional way and within a specified period.						
	Students have the optical problem in coop become familiar with their practical skills.	eration with a cor a potential emplo	mpany in Germany o yer inside or outside	r abroad. This a Germany and	allows students to to further develop		
3	Topics						
	Challenging business ment and cover a rar		ects that compleme	nt the field of	business manage		
4	Forms of Teaching	Forms of Teaching					
	Not applicable						
5	Requirements for Participation						
	<b>Formal</b> : proof of 140 credit points from the examinations of the 1 <sup>st</sup> up to and including 5 <sup>th</sup> semester. <b>Content</b> : content of the previously completed modules						
6	Forms of Examination						
	Written thesis of between 15,000 and 17,500 words.						
7	Requirements for Av	varding Credit Poi	ints				
	Successful completion of the thesis						
8	Use of the Module						
	Not applicable						
9	Weighted Factor for the Final Grade						
	15%						
10	Module Coordinator and Full-Time Lecturers						
	The first examiner of duties	the Bachelor's the	esis is one of the pro	fessors or lect	urers with special		
	1						
11	Other Information						

**Back to 7th semester modules** 

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	Workload Credits		Frequency		Duration
	60 h	Accompanying Seminar: 2 Colloquium: 4	7th semester/every semester		1 semester
1	Courses		Contact Time	Self- Study	Planned Group Size
	1 SWS: Accompanying Seminar		1 SWS/15 h	45 h	Around 6
	0 SWS: Colloquium (excluding independent preparation)				students

# **Accompanying Seminar**

After completing the seminar, students have more detailed theoretical and methodological knowledge. They are also able to explain the process of obtaining scientific findings using an example and to work with theoretical and abstract categories. Furthermore, they can describe the difference between non-scientific, pre-scientific and scientific statements.

# Colloquium

After completing the colloquium, students have presented the process and the results of their Bachelor's thesis and identified the difference between the non-scientific, pre-scientific and scientific statements in the thesis. They can categorise their Bachelor's thesis in the context of business management and link the thesis with the knowledge they have acquired during their degree course.

## 3 Topics

#### **Accompanying Seminar**

More detailed scientific and methodological knowledge as part of the preparation of the Bachelor's thesis.

## **Colloquium (oral)**

Subject of the Bachelor's thesis

#### Colloquium (written)

Written assignment, see examination regulations

# 4 Forms of Teaching

#### **Accompanying Seminar**

Seminar, individual discussion, presentation

#### Colloquium

Discussion or written summary of the approach and results of the Bachelor's thesis and preparation of a presentation

# **5** Requirements for Participation

#### **Formal**

**Accompanying Seminar:** Admission to the Bachelor's thesis

**Colloquium:** Passing all the examinations and the Bachelor's thesis

**Content:** content of the previously completed modules

#### 6 Forms of Examination

#### **Accompanying Seminar:**

Academic achievements in the form of a presentation of the (interim) results

#### Colloquium:

30- to 45-minute colloquium or written paper

#### 7 Requirements for Awarding Credit Points

## **Accompanying** Seminar

Presence and presentation

Written assignment, following a special request to the lecturers of the accompanying seminar, if there is a good reason.

## Colloquium

Passing the oral or written colloquium

#### 8 Use of the Module

Not applicable

## 9 Weighted Factor for the Final Grade

**Accompanying Seminar: 0%** 

Colloquium: 5%

#### 10 Module Coordinator and Full-Time Lecturers

**Accompanying Seminar:** Prof. Dr. Maike Rieve-Nagel, Prof. Dr. Norbert Seeger, (Max Bolz, Mischa Ellenberger, Dina Ramien)

Colloquium: First examiner of the Bachelor's thesis

## 11 Other Information

The accompanying seminar consists of two components. In a seminar, students present the investigatory approach, methodology and initial interim results of their paper. They look in detail at the principles of scientific work and the methodological knowledge.

In addition, students visit the seminar lecturer at least once during their office hours to discuss and agree the fundamental scientific approach to the Bachelor's thesis.

Back to 7th semester modules

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