



Module Catalogue

Rheinbach & Sankt Augustin

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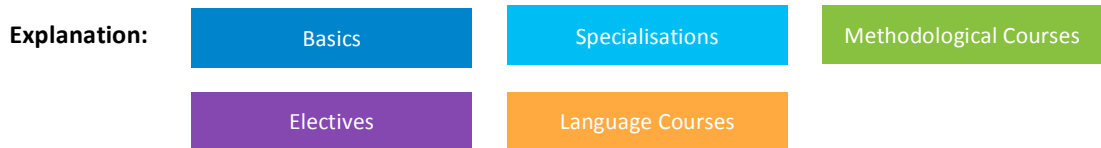
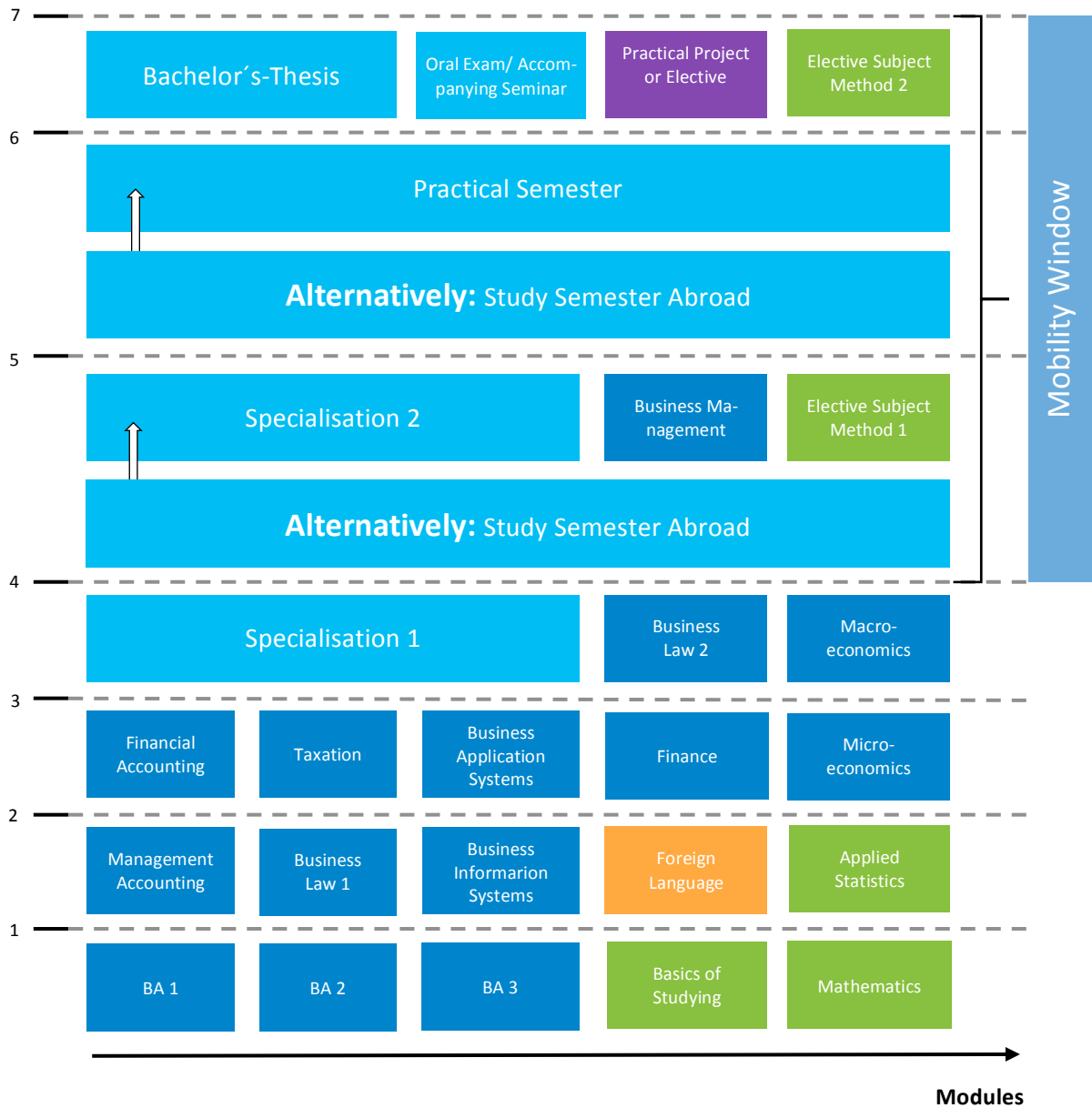
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I Curriculum

I.I Schedule of Courses

Semester



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I.II Module Overview

Modules	Type of exam	Lessons hours per week	CP	Courses	SWS Allocation per Semester							
					Σ	1	2	3	4	5	6	7
Business Administration I	E1	5	6	Basics of Business Administration	2	2						
				Basics of Marketing	3	3/2+1						
Business Administration II	E1	5	6	Basics of Production and Logistics	3	3						
				Basics of Accounting	2	2						
Business Administration III	E1	5	6	Basics of Organisation	2	2						
				Human Resources Management	3	3						
Basics of Studying	E2	4	3	Public Speaking and Presentation Techniques	2	2						
	E2		3	Introduction to Academic Research and Writing	2	2						
Mathematics for Business	E1	5	6	Mathematics for Business	5	5						
Management Accounting	E1	4	6	Cost Accounting and Results Accounts	4		4					
Business Law 1	E1	4	6	Civil Law	4		4					
Business Information Systems	E1	4	6	Basics of Business Information Systems	4		4					
Foreign Language for Business	E1	4	6	Foreign Language for Business	4		4					
Applied Statistics	E1	4	6	Applied Statistics	4		4					
Financial Accounting	E1	4	6	Annual Statements	4			4				
Taxation	E1	4	6	Taxation	4			4				
Business Application Systems	E2	4	3	Development of Business Application Systems	2			2				
	E2		3	Use of Business Application Systems	2			2				
Finance	E1	5	6	Investment and Finance	5			5				
Microeconomics	E1	4	6	Market and Competition (Microeconomics)	4			4				
Business Law 2	E1	5	6	Commercial Law and Corporate Law	3				3			
				Employment Law	2				2			
Macroeconomics	E1	6	4	Macroeconomics	4				4			
Economic Policy in Practice	E2		2	Economic Policy in Practice	2				2			
Business Management	E1	7	3	Corporate Planning	2					2		
	E2		3	Computer Based Business Administration Simulation	4					4		
Specialisation 1	E1	13	18	Specialisations 1	13				13			
Specialisation 2	E1	13	18	Specialisations 2	13					13		
Elective Subject Method 1	E2	4	6	Applied Project Management	2					2		
				e.g. Statistics II / Theory of Science / Research Methods -and- processes/Research or Practical	2					2		
Elective Subject Method 2	E2	4	6	e.g. Sales Training, Management Skills, problem-solving Techniques, Creativity Techniques	4							4
Internship / Study Abroad Semester	E2		30	Internship / Study Abroad Semester								
Practical Project / Elective	E2	4	6	Practical Project / Elective	4							4
Bachelor's Thesis	E1		12	Bachelor's Thesis								
Oral Examination	E1	1	4	Oral Examination								
Accompanying Seminar	E2		2	Accompanying Seminar	1							1
		122	210	Sum of lessons hours per week:	122	24	20	21	24	24		9

E1: Examination according to § 15 paragraph 3 in conjunction with § 17 of the examination regulation

E2: Examination according to § 15 paragraph 4 in conjunction with § 18 of the examination regulation

II Overview of Specialisations by location

II.I Rheinbach

Specialisations (4th / 5th Semester)	SWS	Credits
Accounting und Controlling	13	18
International Financial Reporting Standards / Analysis of International Financial Statements	4	
Controlling	4	
Deployment and Management of External Accounting and Control- ling Service Providers	3	
Advanced Seminar: Current Developments in External Accounting / Controlling	2	
Bank and Finance Management	13	18
Bank Management	3	
Management of Financial Risks	2	
Financial Analysis	3	
Business Policy of Bank Institutes	3	
Special Topics of Bank and Financial Management	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, Organization & Leadership	3	
International Marketing	3	
International Trade, Finance & Investment	2	
Project & Cases in International Management	2	
Current Issues in International Management	3	

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Specialisations (4th / 5th Semester)	SWS	Credits
Marketing	13	18
Marketing / Brand Management	4	
Current Topics in Marketing	3	
Market Research	2	
Advertisement	2	
Social Marketing	1	
Compliance in Marketing	1	
Business Consulting and Development	12	18
Business Strategy	4	
Consulting Process	4	
Management Trends	4	
Business Psychology	13	18
Introduction to Business Psychology	2	
Introduction to General Psychology	2	
Work Psychology	2	
OrganisationPsychology	2	
Advertising and Market Psychology	2	
Application Fields of Psychology	2	
Practice Project	1	

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II.II Sankt Augustin

Specialisations (4th / 5th Semester)	SWS	Credits
Controlling	13	18
System of Controlling	1	
Management Accounting as Controlling Information System	2	
Strategic and Operational Cost Management	3	
Financial Controlling	2	
Sustainability Controlling	2	
Case Studies in Controlling	3	
Economics	13	18
Empirical Economic Research	2	
Microeconomics II	2	
Macroeconomics II	2	
International Economic Relations I: Development Economics	2	
International Economic Relations II: International Financial and Real Estate Markets	2	
Sustainability Management	3	
Finance / Financial Services	13	18
Finance Management	2	
Financial Analysis	2	
Selected Financial Services	4	
Stock Exchange and Financial Investment Decisions	3	
Financial Planning and Controlling	2	

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Specialisations (4th / 5th Semester)	SWS	Credits
Health Management	13	18
Principles of Health Management	1	
Medical Science for Non-medics	1	
Management of Healthcare Facilities	1	
Marketing in Healthcare Facilities	2	
Processes and IT in Healthcare Facilities	2	
Healthy Management	1	
Strategic Business Health Management	2	
Operational Business Health Management	2	
Practice / Research Project	1	
Logistics and Supply Chain Management	13	18
Logistics Management	2	
Supply Chain Management	2	
Procurement and Production Management	2	
Distribution and Disposal Logistics	2	
IT Support for Logistics and Supply Chain Management	2	
Logistics and Supply Chain Controlling	3	
Marketing, especially Business to Business	13	18
Strategic Marketing	4	
Marketing Conception	1	
Marketing Management Control	2	
Innovation Management	1	
B2B Practice Project	4	
Project Management (Practice Project)	1	

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Specialisations (4th / 5th Semester)	SWS	Credits
Sustainable Management	13	18
Principles of Sustainable Management	2	
Strategic Concepts and Instruments of Sustainable Management	3	
Operational Concepts and Instruments of Sustainable Management	2	
Procurement, Production and Supplier Management	3	
Practice Project	3	
Human Resource Management	13	18
Human Resource Development	3	
Personnel Systems	2	
Communication and Leadership	2	
Human Resource Controlling	2	
Labour Law and Social Law	4	
Financial Statement / Taxes / Auditing	13	18
Corporate Accounting	2	
Financial Statement	2	
International Accounting	3	
Company Taxation	4	
Taxation Procedure	1	
Tax Balance	1	
Business Informatics	13	18
Operational Data Management	2	
Object-oriented Development of Business Applications	2	
Use of Business Application Systems	2	
Internet Economics	2	
Content, Web and Knowledge Management	2	
Informationand Business Process Management	3	

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1 1st Semester Modules

- **Fehler! Verweisquelle konnte nicht gefunden werden.**
- Business Administration II
- Business Administration III
- Foundation Course Business Management
- Mathematics

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Business Administration I					
	Workload 180 h	Credits 6	Frequency 1st Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Principles of BA 3 SWS: Principles of Marketing		Contact Time 5 SWS / 75 h	Self-study 105 h	Planned group size max. 60 students
2	<p>Learning outcomes / Competences</p> <p>Principles of Business Administration Students acquire generally applicable techniques and instruments (e. g. problem analysis, system analysis, benefit analysis) and are thereby enabled to identify and integrally explain and link the structures and processes of a business enterprise. A special focus lies with the competence to systematically and transparently process business decision problems.</p> <p>Principles of Marketing Students acquire knowledge in the identification of marketing problems and the respective conclusions for the composition of marketing mixes. The focus is on marketing decisions of the operational management in terms of including customer requirements and the adequate satisfaction of market demands. Special topics of Marketing may be taught also, e.g.:</p> <p>Introduction to International Management Students acquire theoretical and practice-oriented knowledge in international management. The focus is on the basic principles and functions of the management of globally operating companies, e.g. important factors of globalisation, the theory of comparative cost advantages, cultural issues of international management, essential international market entry strategies and the particular challenge for international managers to understand and present practical issues.</p>				
3	<p>Topics</p> <p>Principles of Business Administration</p> <ul style="list-style-type: none"> • The company as a real phenomenon • Business Administration as a science • Selected research approaches in Business Administration • System-theoretical/cybernetic approach • Characteristics of the company as a system • The comprehensive management process • The performance-related process • The fiscal process 				

3	<p>Topics (continuation)</p> <p>Principles of Marketing</p> <ul style="list-style-type: none"> • Basic principles of marketing • Marketing conception and marketing mix • Product policy • Price policy • Distribution policy • Communication policy <p>Introduction to International Management</p> <ul style="list-style-type: none"> • Globalisation: Important factors, advantages and disadvantages, essential actors • Analysis of national markets and business environment: economic profile of the target country, cultural profile of the target country, evaluation of national markets and other forms of country risks, market entry barriers and evaluation of the market attractiveness of the target country • International commerce and investments: theoretical foundations, e. g. absolute and comparative cost advantages, foreign direct investments, facts and numbers • International market entry strategies and market cultivation strategies • Development of international product strategies and marketing strategies: extension strategies and adaption strategies • Dynamics of global strategies of CSR and sustainability <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, project work and group work</p>
5	<p>Prerequisites for Participation</p> <p>None</p>
6	<p>Types of Examination</p> <p>Written test</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the written test</p>
8	<p>Classification of the Module</p> <p>--</p>
9	<p>Weighted Factor for the Final Grade</p> <p>3 per cent</p>
10	<p>Module Representative and Full-time Lecturers</p> <p>Prof. Dr. Jens Böcker, Prof. Dr. Jürgen Bode, Frank Maikranz (LfbA), Prof. Dr. Theo Peters, Prof. Dr. Alexander Pohl, Prof. Dr. Dr. Thomas Assmus, Dr. Luc Da Gbadji</p>
11	<p>Other Information</p> <p>References on literature will be announced at the start of lectures.</p>

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Business Administration II					
	Workload 180 h	Credits 6	Frequency 1st Semester/each Semester		Duration 1 Semester
1	Courses 3 SWS: Principles of Production and Logistics 2 SWS: Principles of Accounting		Contact Time 5 SWS / 75 h	Self-study 105 h	Planned group size max. 60 students
2	<p>Learning outcomes / Competences</p> <p>Principles of Production and Logistics Students are enabled to name, describe and reflect production-related and logistics-specific facts and circumstances. On the basis of the theoretical and practical explanatory approaches the students learn to find basic cross-sector and cross-functional solutions in the field of production and logistics by using different techniques, methods and instruments.</p> <p>Principles of Accounting Students acquire fundamental knowledge of the general system as well as of the basic requirements of internal and external accounting. Regarding the general system, the learning focus is on the allocation of the recipients of accounting and on their questions and information needs about the methods and principles of the used arithmetic elements and data structure.</p> <p>Preparatory for the topics external accounting and annual accounts the students learn about the basics of balancing, the thinking and practice of double-entry accounting and the basic distinctions to the problems of internal accounting (management accounting).</p>				
3	<p>Topics</p> <p>Principles of Production and Logistics</p> <ul style="list-style-type: none"> • Basic principles of production • Production programme planning • Production planning and management • Basic principles of logistics • Support systems in production and logistics • Management approaches 				

3	Topics (continuation) Principles of Accounting <ul style="list-style-type: none"> • Concept and function of accounting • Recipients of accounting and their information needs • Instruments of accounting • Operands in accounting • Application scenarios • Record keeping and annual closure <ul style="list-style-type: none"> ○ The balance as the starting point of double-entry accounting ○ Accounting of transactions affecting net income ○ Selected postings (e. g. wages and salaries, interests and rental payments) ○ Closing postings and total balance overview ○ Organisational aspects of accounting <p>The substantive focus of the topics lies on the lecturers.</p>
4	Forms of Teaching Seminar lessons, project work, group work
5	Prerequisites for Participation None
6	Types of Examination Written test
7	Prerequisites for the Award of Credit Points Passing of the written test (module exam)
8	Classification of the Module The topics of the course “Principles of Accounting” are prerequisite for the courses “Internal Accounting”, “External Accounting”, “Finance” (Investment and Finance) as well as for “Taxes”.
9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Martin Christian Kemnitz, Prof. Dr. Norbert Seeger, Prof. Dr. Stephan Tank
11	Other Information References on literature will be announced at the start of lectures.

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Business Administration III					
	Workload 180 h	Credits 6	Frequency 1st Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Principles of Organisation 3 SWS: Principles of Human Resource Management		Contact Time 5 SWS / 75 h	Self-study 105 h	Planned group size max. 60 students
2	<p>Learning outcomes / Competences</p> <p>Principles of Organisation Students gain insights into approaches of organisational theory, organisational design alternatives and practice-oriented determining factors and success factors. Furthermore, students are enabled to independently, systematically and transparently develop solution approaches.</p> <p>Principles of Human Resource Management Students acquire knowledge of the basic principles of the Human Resource Management. Through this they learn to identify and successfully shape the basic functions of the human resource management as an important part of the management. They are capable of assessing the opportunities, limits and operating conditions of the learned personnel management methods.</p>				
3	<p>Topics</p> <p>Principles of Organisation</p> <ul style="list-style-type: none"> • Introduction to the basics of organisational theory • Selected approaches of organisational theory • Organisational solutions (structure) in practice • Organisational solutions (processes) in practice • Management of organisational change <p>Principles of Human Resource Management</p> <ul style="list-style-type: none"> • Corporate Polica and Personel Planing • Recruitment • Retention Management, Onboarding und Personel Development • Controlling of Personel and Organisation of HRM • Principals of Leadership • Specifics in International HR Management • Case studies and selected challenges (globalisation, CSR, Industry 4,0) <p>The substantive focus of the topics lies on the lecturers.</p>				
4	<p>Forms of Teaching</p> <p>Principles of Organisation Seminar lessons including case studies/solution approaches, individual work, group work</p> <p>Principles of Human Resource Management Seminar lessons, project work and group work</p>				

5	Prerequisites for Participation None
6	Types of Examination Written test
7	Prerequisites for the Award of Credit Points Passing of the written test
8	Classification of the Module --
9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Stefan Lemke, Prof. Dr. Harald Meier, Prof. Dr. Theo Peters, Prof. Christoph Wamser
11	Other Information References on literature will be announced at the start of lectures.

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Foundation Course Business Management					
	Workload 180 h	Credits 6	Frequency 1st Semester/each Semester		Dauer 1 Semester
1	Courses 2 SWS: Rhetorics and Presentation 2 SWS: Preparation of Written Assignments		Kontaktzeit 4 SWS / 60 h	Selbststudium 120 h	Planned group size max. 30 students
2	<p>Learning outcomes / Competences</p> <p>Rhetorics and Presentation Students develop and consolidate their rhetorical skills. They learn to realise persuasive speeches and presentations in terms of composition, body language, vocabulary and self-assessment as well as to give and take feedback in a group.</p> <p>Preparation of Written Assignments Students learn to quickly and comprehensively familiarise with the state of debate of a scientific field. They are enabled to responsibly deal with the scientific views of others and to conduct focused research on a topic in consideration of various sources as well as to scientifically prepare these information in written compositions (e. g. term papers, practice project reports, bachelor's theses).</p>				
3	<p>Topics</p> <p>Rhetorics and Presentation</p> <ul style="list-style-type: none"> • Structure and composition of persuasive speeches and presentations • Basic concepts and influencing factors • Visualisation and use of media • Memory techniques • (Body) language and voice • Exercises for short, free speeches <p>Preparation of Written Assignments</p> <ul style="list-style-type: none"> • Introduction to the scientific work and thinking • Topic selection and reflection • Literature research • Line of arguments/ thematic structure • Citation rules • Writing style and language <p>The substantive focus of the topics lies on the lecturers.</p>				
4	<p>Forms of Teaching</p> <p>Seminar lessons, group work, presentations, exercises on free speech</p>				
5	<p>Prerequisites for Participation</p> <p>None</p>				

6	Types of Examination Rhetorics and Presentation Preparation of a presentation, followed by group discussion Preparation of Written Assignments Preparation of a written assignment on a given or self-chosen topic
7	Prerequisites for the Award of Credit Points Rhetorics and Presentation Presentation, attendance and active participation Preparation of Written Assignments Preparation of a written assignment on a given or self-chosen topic
8	Classification of the Module --
9	Weighted Factor for the Final Grade 0 per cent
10	Module Representative and Full-time Lecturers Annette Höweler, Frank Maikranz (LfbA)
11	Other Information References on literature will be announced at the start of lectures.

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Mathematics					
	Workload 180 h	Credits 6	Frequency 1st Semester/each Semester		Duration 1 Semester
1	Courses 5 SWS: Mathematics		Contact Time 5 SWS / 75 h	Self-study 105 h	Planned group size max. 60 Studierende
2	Learning outcomes / Competences Students develop the capacity to mathematically describe economic problems from the areas of business planning, management and controlling as well as to analyse and, if necessary, find optimising solutions for these problems. Furthermore they learn which mathematical tools apply to which conditions in business practice. With the knowledge of the correct collection, processing, problem-oriented analysis and meaningful linkage of data the students are prepared to make professional business decisions.				
3	Topics <ul style="list-style-type: none"> • Introduction to the basics principles and structures of business mathematics • Elemental foundations and characteristics of (economic) functions and equation systems • Fundamentals of combinatorics • Differential calculus, elasticities • Equation systems, matrices, linear optimisation methods, simplex • Introduction to financial mathematics <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching Seminar lessons including individual and group work				
5	Prerequisites for Participation Formal: none Contentual: Mathematical knowledge of upper secondary school or a German business school				
6	Types of Examination Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module --				
9	Weighted Factor for the Final Grade 3 per cent				
10	Module Representative and Full-time Lecturers Dr. Christine Buchholz, Stefan Freitag (LfbA), Prof. Dr. Dr. Franz W. Peren				

11 Other Information

References on literature will be announced at the start of lectures.

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2 2nd Semester Modules

- Internal Accounting
- Business Law I
- Business Informatics
- Foreign Business Language
- Statistics

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Internal Accounting					
	Workload 180 h	Credits 6	Frequency 2nd Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Management Accounting		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 60 students
2	Learning outcomes / Competences Students are able to differentiate between the performance level and the fiscal level of assets. They know the basic structures of the individual instruments of internal accounting. They are proficient in the structural and contentual aspects of cost accounting and they know about its importance for management decision making in terms of an effective cost management. The students are acquainted with the principles, concepts and methods of cost accounting.				
3	Topics <ul style="list-style-type: none"> • Cost accounting as part of business accounting • Basic concepts • Cost accounting: cost categories, cost centres, cost units • Revenue accounting: revenue elements, revenue centres, revenue units • Income statement: job costing and accrual accounting The substantive focus of the topics lies on the lecturers.				
4	Forms of Teaching Seminar lessons including projections and exercises				
5	Prerequisites for Participation None				
6	Types of Examination Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module --				
9	Weighted Factor for the Final Grade 3 per cent				
10	Module Representative and Full-time Lecturers Prof. Dr. Margit Ernenputsch, Prof. Dr. Christine Immenkötter, Dr. Kerstin Meinhardt (LfbA)				
11	Other Information References on literature will be announced at the start of lectures.				

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Business Law I					
	Workload 180 h	Credits 6	Frequency 2nd Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Civil Law		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 60 students
2	Learning outcomes / Competences This course deals with areas of private law which are particularly important for economic life, such as the conclusion of contracts or their rescission. Students shall be capable of finding legally correct results on the basis of the acquired theoretical knowledge, and to solve problems that are frequently encountered in practice.				
3	Topics <ul style="list-style-type: none"> • Legal transactions • Conclusion of contract • Legal capacity • Formalities • Limitation • Defaults, risk of loss, obligations with participation of more than one person, compensation, violation of duty • Misfeasance, warrant of merchantability in the sales of goods law and the Contract Law for Work and Labour • Unjust enrichment • Tort law • Liability for auxiliary persons • Fundamentals of property law <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching Seminar lessons, group work including case studies				
5	Prerequisites for Participation None				
6	Types of Examination Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module --				
9	Weighted Factor for the Final Grade 3 per cent				

10	Module Representative and Full-time Lecturers Prof. Dr. Maike Rieve-Nagel, Prof. Dr. Sandra Rohleder, Andrea Schröder (LfbA)
11	Other Information References on literature will be announced at the start of lectures.

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Business Informatics					
	Workload 180 h	Credits 6	Frequency 2nd Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Business Informatics		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 60 students
2	Learning outcomes / Competences Students are able to explain elementary components of business information systems and their implications in business application situations. Furthermore, they will learn to recognize in which company settings the implementation of IT-tools is helpful, which courses of action are available for which standard situations and how to evaluate them for the given context. They also learn about the decision making process in selected topics of IT-management situations.				
3	Topics <ul style="list-style-type: none"> • Technological basics for economists • Basics of integrated business information systems • Business information systems • Economic efficiency of IT • IT security management • Electronic Business • IT outsourcing • The process of software development • Selection and implementation of standard software • Global economic and social implications of IT applications <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching Seminar with group work, case studies, demonstration of computer systems				
5	Prerequisites for Participation None				
6	Types of Examination Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module The topics of this module are prerequisite for the course "Business Application Systems" and for the specialisation (SPF) "Business Informatics"				
9	Weighted Factor for the Final Grade 3 per cent				
10	Module Representative and Full-time Lecturers Prof. Dr. Andreas Gadatsch, Prof. Dr. Dirk Schreiber, Prof. Dr. Torsten Stein, Prof. Dr.				

	Gunnar Stevens
11	Other Information References on literature will be announced at the start of lectures.

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Foreign Business Language					
	Workload 180 h	Credits 6	Frequency 2nd Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Foreign Business Language		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 20 students
2	Learning outcomes / Competences Students are able to fluently and spontaneously express themselves in spoken and written, without having to cognitively search for words. They are proficient in the flexible and effective use of the foreign language in social and professional life as well as in expressing their thoughts and opinions in a precise way. They also have the capacity to comprehensively explain and link complex issues of economic areas such as organisation, marketing, sales and finance. Furthermore, they are enabled to prepare written compositions on economic topics in an accurate and formally correct language. Generally, they have acquired the level C1 of the Common European Framework of Reference for Languages (GER).				
3	Topics <ul style="list-style-type: none"> • Acquisition and consolidation of language skills (reading and listening comprehension, writing, speech ability) for the independent language application in business situations • Improvement of the general ability to express oneself in the foreign language in occupational contexts • Development and consolidation of business vocabulary from various topics (e. g. company structure, finance, economic sustainability) • Aspects of diversity and culture in terms of communication, Social diversity • Case studies on current business situations • Preparation of academic texts <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching Active and interchange-oriented seminar lessons; activity-oriented group and individual work; use of digital media				
5	Prerequisites for Participation Formal: none Contentual: Level B2 (or equivalent) of the Common European Framework of Reference for Languages (GER)				
6	Types of Examination Written assignment or written test as well as lecture-accompanying partial tests				
7	Prerequisites for the Award of Credit Points Pass mark: 60				

8	Classification of the Module --
9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Regina C. Brautlacht, (Englisch – Sankt Augustin), James Chamberlain, (Französisch, Russisch), Gabriele Jordan, (Deutsch), Eileen Küpper, (Englisch – Rheinbach), Claudia Ruiz Vega, (Spanisch)
11	Other Information The Language Centre offers tuition in the following foreign languages: <ul style="list-style-type: none"> • German for business • English for business • French for business • Russian for business • Spanish for business

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Statistics					
	Workload 180 h	Credits 6	Frequency 2nd Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Business Statistics		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 60 students
2	Learning outcomes / Competences Students are enabled to comprehend and analyse statistical questions and problems from the business practice by using appropriate statistical methods and techniques as well as to develop statistical approaches to these problems. The focus lies with the correct data collection and processing as well as the problem-oriented analysis of data in the field of descriptive statistics. Furthermore, the students gain an overview of contingency analyses and inferential statistical methods.				
3	Topics <ul style="list-style-type: none"> • Descriptive Statistics <ul style="list-style-type: none"> ○ Essential basics and concepts ○ Overview of official and non-official statistics ○ Frequency distributions ○ Average values, dispersion measures, concentration measures ○ Measures of association and correlation ○ Regression analysis • Probability calculation • Inferential statistics (calculation of confidence intervals, testing of hypotheses) <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching Seminar lessons, project work, group work				
5	Prerequisites for Participation Formal: none Contentual: Mathematical knowledge on the level of upper secondary school; the capability to deal with statistical methods and procedures and their application in practice				
6	Types of Examination Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module The topics of this module are prerequisite for the specialisation (SPF) "Economics" (teaching unit "Empirical Economic Research") and for the "Methodological Elective I" (module "Statistics II / Research Methods").				

9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Dr. Christine Buchholz, Eva Jacobsen (LfbA), Dr. Thomas Krickhahn (LfbA), Prof. Dr. Johannes Natrop
11	Other Information References on literature will be announced at the start of lectures.

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3 3rd Semester Modules

- External Accounting
 - Taxes
 - Business Application Systems
 - Finance
 - Microeconomics
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External Accounting					
	Workload 180 h	Credits 6	Frequency 3rd Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Annual Statements		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 60 students
2	Learning outcomes / Competences Students are enabled to interpret annual accounts with regard to a company's asset, profit and financial situation. They are able to prepare annual accounts and to interpret them with regard to their central statements.				
3	Topics <ul style="list-style-type: none"> • Basic 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 • Methods for preparing and approving annual accounts • Interdependencies between commercial and tax balance; authoritative principle • Fundamentals of balance sheet analysis <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching Seminar lessons, exercises				
5	Prerequisites for Participation Formal: none Contentual: topics of the course "Principles of Accounting"				
6	Types of Examination Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module --				
9	Weighted Factor for the Final Grade 3 per cent				

10	Module Representative and Full-time Lecturers Prof. Dr. Margit Ernenputsch, Prof. Dr. Christine Immenkötter, Dr. Kerstin Meinhardt (LfbA), Prof. Dr. Jürgen Monhemius, Prof. Dr. Wilhelm Schneider
11	Other Information References on literature will be announced at the start of lectures.

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Taxes					
	Workload 180 h	Credits 6	Frequency 3rd Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Taxes		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 60 students
2	Learning outcomes / Competences Students acquire general knowledge of company taxation which is required for the use in business practice. They are also enabled to adapt to future changes in legal relationships.				
3	Topics <ul style="list-style-type: none"> • Basic principles (e. g. concepts, tax types, taxation procedures, system of taxation) • Tax balances • Taxation according to income and revenue (individual companies, partnerships and corporations) • Traffic, consumption and property taxation The substantive focus of the topics lies on the lecturers.				
4	Forms of Teaching Seminar lessons, case studies				
5	Prerequisites for Participation Formal: none Contentual: topics of the course "Principles of Accounting"				
6	Prüfungsformen Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module The topics of this module are prerequisite for the specialisation (SPF) "Financial Statement / Taxes / Auditing" (esp. the teaching units "Company Taxation II" and "Tax Balances").				
9	Weighted Factor for the Final Grade 3 per cent				
10	Module Representative and Full-time Lecturers Prof. Dr. Christine Immenkötter, Prof. Dr. Harald Lutz, Prof. Dr. Wilhelm Schneider, Prof. Dr. Norbert Seeger				
11	Other Information References on literature will be announced at the start of lectures.				

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Business Application Systems					
	Workload 180 h	Credits 6	Frequency 3rd Semester/each Semester		Dauer 1 Semester
1	Courses 2 SWS: Development of Business Application Systems 2 SWS: Usage of Business Application Systems		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 35 students
2	Learning outcomes / Competences Students deal with the digitalisation of business and life contexts as well as with the storing, organisation and processing of extensive databases. In the light of concrete implementations, students acquire knowledge in the application of design methods for relational data management systems and procedures for the design of interactive application systems. Students learn about methods and instruments for process modelling and learn to apply those to specific topics in business information. They are enabled to determine user needs, to analyse innovation potentials and to assess the functional limits of the systems.				
3	Topics <ul style="list-style-type: none"> • Applications for Data and Process Modelling <ul style="list-style-type: none"> ○ Methods / models of data modelling ○ Methods / models of process modelling ○ Object-oriented modelling • Development of Database Applications <ul style="list-style-type: none"> ○ The basic structure of a database system ○ Elements of the database system MS ACCESS • Case Studies with use of MS ACCESS • Case Studies with use of SAP <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching IT-supported seminar lessons including group work				
5	Prerequisites for Participation Formal: none Contentual: topics of the course "Basics of Business Informatics"				
6	Types of Examination Non-graded exam				
7	Prerequisites for the Award of Credit Points Passing of the exam				
8	Classification of the Module The topics of this module are prerequisite for the specialisation (SPF) "Business Informatics".				

9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Andreas Gadatsch, Eva Jacobsen (LfbA), Prof. Dr. Dirk Schreiber, Prof. Dr. Torsten Stein, Prof. Dr. Gunnar Stevens
11	Other Information References on literature will be announced at the start of lectures.

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Finance					
	Workload 180 h	Credits 6	Frequency 3rd Semester/each Semester		Duration 1 Semester
1	Courses 5 SWS: Investment and Finance		Contact Time 5 SWS / 75 h	Self-study 105 h	Planned group size max. 60 students
2	Learning outcomes / Competences Students are enabled to independently apply methods of capital budgeting to practical questions as well as to interpret and critically examine these methods in a verbally appropriate manner. Furthermore, they are able to apply the acquired expertise to unfamiliar cases (transfer of learning). Participants also become familiar with the basic topics of finance and learn to apply them to practical questions.				
3	Topics <ul style="list-style-type: none"> • Investment <ul style="list-style-type: none"> ○ Introduction, conceptual fundamentals and basic principles of financial mathematics ○ Statistical and dynamic methods of capital budgeting ○ Capital budgeting with integrated financing plan • Finance <ul style="list-style-type: none"> ○ Basic questions of finance ○ Fiscal objectives and fiscal decision process ○ Systematising approaches of financing forms ○ Deposits and equity financing ○ Credit financing <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching Seminar lessons, group work				
5	Prerequisites for Participation Formal: none Contentual: Participants are expected to have solid knowledge in the basics of business administration, accounting and mathematics.				
6	Types of Examination Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module The topics of this module are prerequisite for the specialisation (SPF) "Bank and Finance Management" and "Finance / Financial Services".				

9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Wolfgang Doerks, Prof. Dr. Andreas Wieseahn, Prof. Dr. Christine Immenkötter
11	Other Information References on literature will be announced at the start of lectures.

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Market and Competition (Microeconomics)					
	Workload 180 h	Credits 6	Frequency 3rd Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Market and Competition (Microeconomics)		Contact Time 4 SWS / 60 h	Self-study 120 h	Planned group size max. 60 students
2	Learning outcomes / Competences Students acquire knowledge in microeconomics and learn to use this knowledge for the purpose of understanding and applying optimisation processes in economics and business administration. They develop the ability to systematically extrapolate and analyse relevant problems and make proposals for solutions. Furthermore, they are enabled to reflect on microeconomic theories and economic approaches as well as to identify the normative foundations and apply them to concrete everyday questions.				
3	Topics <ul style="list-style-type: none"> • The subject of microeconomic theory • The principle of social market economy • Basic concepts of game theory • Supply and demand of goods markets and labour markets (consumer choice and business theory) • Market theory and price theory (market-based coordination mechanism, competition, market balance, market behaviour and market results) • Market failure and the role of the state <p>The substantive focus of the topics lies on the lecturers.</p>				
4	Forms of Teaching Seminar lessons				
5	Prerequisites for Participation Formal: none Contentual: topics of the modules "Mathematics", "Statistics" and "Principles of Business Administration"				
6	Types of Examination Written test				
7	Prerequisites for the Award of Credit Points Passing of the written test				
8	Classification of the Module --				
9	Weighted Factor for the Final Grade 3 per cent				

10	Module Representative and Full-time Lecturers Prof. Dr. Johannes Natrop, Prof. Dr. Wiltrud Terlau
11	Other Information References on literature will be announced at the start of lectures.

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4 4th Semester Modules

- Business Law II
- Macroeconomics

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Business Law II					
	Workload 180 h	Credits 6	Frequency 4th Semester/each Semester		Duration 1 Semester
1	Courses 3 SWS: Commercial Law and Company Law 2 SWS: Labour Law		Contact Time 6 SWS / 75 h	Self-study 105 h	Planned group size max. 60 students
2	<p>Learning outcomes / Competences</p> <p>Commercial Law and Company Law Students learn which particular legal rules apply to merchants and their agents. They become acquainted with the different legal corporate forms with their respective advantages and disadvantages. They are thus enabled to identify legal issues in this matter, to solve these problems in a legally impeccable way and to give reasons for their solutions in their own words.</p> <p>Labour Law Primarily, students learn the norms that rule the relations between the employer and the individual members of his/her staff. They are able to identify the essential features of the different interests that lie behind. Furthermore, in conflict situations they are capable of taking up a clear stance in terms of labour law. They are able to give reasons for their position and to act goal-oriented.</p>				
3	<p>Topics</p> <p>Commercial Law and Company Law</p> <ul style="list-style-type: none"> • Concept of merchant, Merchant's agent, Company, Join a company • Commercial register, Trading books, Trading activities • (Commercial) partnerships and corporations, Foundation and liquidation <p>Labour Law</p> <ul style="list-style-type: none"> • Basic principles, sources of law in labour law • Initiation, entering into an employment • Rights and obligations of the contracting parties • Consequences in case of violation of duty • Termination of employment, especially dismissal • Protection against dismissal • Fundamentals of the employees right of co-determination <p>The substantive focus of the topics lies on the lecturers.</p>				
4	<p>Forms of Teaching</p> <p>Seminar lessons, group work including case studies</p>				
5	<p>Prerequisites for Participation</p> <p>Formal: none</p> <p>Contentual: topics of the module "Business Law I" (Civil Law)</p>				

6	Types of Examination Written test
7	Prerequisites for the Award of Credit Points Passing of the written test
8	Classification of the Module --
9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Jürgen Monhemius, Prof. Dr. Maike Rieve-Nagel, Prof. Dr. Sandra Rohleder
11	Other Information References on literature will be announced at the start of lectures.

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Macroeconomics					
	Workload 180 h	Credits 6	Frequency 4th Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Macroeconomics 2 SWS: Economic Policy in Practice		Contact Time 6 SWS / 90 h	Self-study 90 h	Planned group size max. 60 students
2	<p>Learning outcomes / Competences</p> <p>Macroeconomics Students acquire fundamental knowledge in macroeconomic theory and are thus enabled to assess the effects of macroeconomic events on business framework conditions and the markets. They are enabled to systematically describe and explain macroeconomic problems as well as to develop proposals for solutions by joined-up thinking. Furthermore, participants are encouraged to deal with economic concepts and take a stand on current global policy developments.</p> <p>Economic Policy in Practice The course bases on a macroeconomic business cycle model which is computer-aided and empirically grounded. Taking Germany as an example, it shows the economic effects of the students' economic analyses and decisions. By means of observation and discussion, students deal independently with the economic relations that are described by the model and are thus enabled to evaluate economic strategies, activities and effects as well as to experience the complexity of economic measures and procedures. Furthermore, the simulation model contributes to the ability to identify practice-oriented economic issues in daily business routines and to recognise this practical relevance as an essential element of comprehensive management knowledge.</p>				
3	<p>Topics</p> <p>Macroeconomics</p> <ul style="list-style-type: none"> • Basics: The three levels of macroeconomics • Economic growth and prosperity • Economic cycle, goods market • Financial and fiscal policy • Inflation, money market and monetary policy within the EWWU • Labour market and employment • Foreign trade • Special security systems: pension insurance, health insurance, nursing care insurance, unemployment insurance • Basic income <p>Economic Policy in Practice</p> <ul style="list-style-type: none"> • Objectives, players and areas of activity of the current economic policy • Modelling of the current economic policy • Simulation model, using Germany as an example <p>The substantive focus of the topics lies on the lecturers.</p>				

4	Forms of Teaching Lecture and seminar lessons, business game, case studies, group work
5	Prerequisites for Participation Formal: none Contentual: topics of the modules “Mathematics” and “Market and Competition (Microeconomics)”
6	Types of Examination Macroeconomics: Written test Economic Policy in Practice: ungraded examination
7	Prerequisites for the Award of Credit Points Passing of the written test, presentation
8	Classification of the Module --
9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Dr. Peter Kausemann (LfbA), Prof. Dr. Stephan Tank, Prof. Dr. Wiltrud Terlau
11	Other Information References on literature will be announced at the start of lectures.

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5 5th Semester Modules

- Corporate Management
- Methodological Elective I

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Corporate Management					
	Workload 180 h	Credits 6	Frequency 5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Corporate Planning 1 SWS: Business Ethics 4 SWS: Business Simulation		Contact Time 7 SWS / 105 h	Self-study 75 h	Planned group size max. 60 students
2	<p>Learning outcomes / Competences</p> <p>Corporate Planning Participants get acquainted with essential tasks and approaches of corporate planning on a cross-functional and cross-sectoral basis. Building on the basics and the latest developments in theory and practice, they learn the various challenges of planning as well as the relevant methods, instruments and application conditions.</p> <p>Business Ethics Students examine the criteria for social values, the responsibility of the economy and the respective ethical models. The focus is on communicating the concepts of "Corporate Social Responsibility" and "Responsible Leadership".</p> <p>Business Simulation The business simulation is a highly complex, computer-based industry-simulation game that emulates the market-based reality. Several companies produce and sell products according to a self-determined strategy in national and international virtual markets. In international groups students experience the effects of their decisions on the business sectors of sales, production, procurement, human resources, investment and finance. In the course of the game they learn to see through these complex interrelations better and better and also, by joined-up thinking and the application of business knowledge, to optimise their decisions in changing environments.</p>				
3	<p>Topics</p> <p>Corporate Planning</p> <ul style="list-style-type: none"> • Basics of corporate planning • Corporate policies of framework development planning • Strategic corporate planning, esp. major international • Operational planning • Current issues of corporate planning <p>Business Ethics</p> <ul style="list-style-type: none"> • Fundamentals of business thinking • Ethical concepts in consideration of their current effects • Ethics in the German economic law • Ethics in and between organisations • Fundamentals of ethically responsible management • Basic forms of ethics, moral and their development • Levels of moral development according to Kohlberg 				

<p>3</p>	<p>Topics (continuation)</p> <ul style="list-style-type: none"> • Homo oeconomicus • The prisoner’s dilemma • Utilitarianism • The philosophy of Kant • Discourse ethics • Corporate ethics according to Steinmann • Economic ethics according to Homann • Corporate culture • Case example Enron • Ethics management systems • Stimulus-contribution theory of Chester Barnard <p>Business Simulation</p> <ul style="list-style-type: none"> • Introduction to the game • Game phases (teams) • Group discussion • Minute preparation <p>The substantive focus of the topics lies on the lecturers.</p>
<p>4</p>	<p>Forms of Teaching</p> <p>Corporate Planning Seminar lectures, case studies, group work</p> <p>Business Ethics Sequences of information and training, case studies, individual work and group work</p> <p>Business Simulation Business game, group work, group discussion</p>
<p>5</p>	<p>Prerequisites for Participation</p> <p>Formal: none</p> <p>Contentual: topics of the module “Principles of Business Administration”</p>
<p>6</p>	<p>Types of Examination</p> <p>Corporate Planning /Business Ethics: Written test</p> <p>Business Simulation: Supervision of the teams, individual colloquium if applicable</p>

7	Prerequisites for the Award of Credit Points Corporate Planning and Business Ethics: Passing of the written test Business Simulation: Participation in at least two thirds of the total duration of the module; where required: passing the colloquium
8	Classification of the Module --
9	Weighted Factor for the Final Grade 3 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Tobias Amely, Prof. Dr. Klaus Deimel, Prof. Dr. Harald Lutz, Frank Maikranz (LfbA), Prof. Dr. Theo Peters, Prof. Christoph Wamser
11	Other Information References on literature will be announced at the start of lectures.

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Methodological Elective I					
	Workload 150 h	Credits 6	Frequency 5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Applied Project Management 2 SWS: Statistics II / Research Methods and Philosophy of Science		Contact Time 4 SWS / 60 h	Self-study 90 h	Planned group size According to the form of teaching: <ul style="list-style-type: none">• 25 (Project)• 35 (Group work/ Business Game)• 60 (Seminar lessons)
2	<p>Learning outcomes / Competences</p> <p>Applied Project Management Students gain an overview of systematic approaches in regard of the implementation of projects. Special attention will be paid to the improvement of the students' methods expertise by enabling them to correctly apply the different management techniques and methods during the individual stages of a project.</p> <p>Statistics II / Research Methods and Philosophy of Science This module imparts knowledge of research procedures as a starting point for business decisions, e. g. in marketing. For example, the course "Statistics II" explains and applies procedures of both inferential statistics and multivariate methods. Students describe the theory and the application of these procedures and are thus enabled to apply appropriate scientific procedures to various problems as well as to interpret the results. Furthermore, participants critically analyse and evaluate scientific studies and international literature of popular science.</p>				
3	<p>Topics</p> <p>Applied Project Management</p> <ul style="list-style-type: none"> • Principles of project management • Successive and methodical project planning • Project monitoring and management <p>Statistics II</p> <ul style="list-style-type: none"> • Quantitative and qualitative research methods • Testing of hypotheses • Multivariate analytical methods: introduction and overview, in detail: conjoint analysis, multiple regression <p>Research Methods and Philosophy of Science</p> <ul style="list-style-type: none"> • The topics of the research-oriented subjects are documented in the respective course annotations. <p>The substantive focus of the topics lies on the lecturers.</p>				

4	Forms of Teaching Seminar lessons, group work, project work
5	Prerequisites for Participation Formal: none Inhaltlich: topics of the modules “Statistics” and “Business Administration I – III”
6	Types of Examination Applied Project Management: Written assignment, preparation of a project documentation and presentation of the project Statistics II / Research Methods and Philosophy of Science : Written assignment
7	Prerequisites for the Award of Credit Points Applied Project Management: Certificate of performance, application of the relevant methods, successful presentation of the results Statistics II / Research Methods : Certificate of performance
8	Classification of the Module --
9	Weighted Factor for the Final Grade 0 per cent
10	Module Representative and Full-time Lecturers Dr. Christine Buchholz, Prof. Dr. Theo Peters, Prof. Dr. Torsten Stein
11	Other Information References on literature will be announced at the start of lectures.

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6 Specialisations

6.1 Specialisations Rheinbach

- Accounting and Controlling
- Bank and Finance Management
- Business Administration for Trading Companies
- International Management
- Marketing
- Management Consulting and Development
- Business Psychology

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SPF Accounting and Controlling					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: International Corporate Accounting / Analysis of International Financial Statements 4 SWS: Controlling 3 SWS: Deployment and Management of External Accounting and Controlling Service Providers 2 SWS: Advanced Seminar: Current Developments in External Accounting / Controlling		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	<p>Learning outcomes / Competences</p> <p>International Corporate Accounting / Analysis of International Financial Statements Students are proficient in the standards of corporate accounting and they know the differences to the regulations according to HGB. Furthermore, they know the relevant electoral rights and margins of discretion which they are able to evaluate according to their effects on the analysis of international financial statements.</p> <p>Controlling Students are able to explain the basics and the different controlling conceptions as well as to independently apply and critically evaluate the key</p> <p>Deployment and Management of External Accounting and Controlling Service Providers Students observe the procedures and the management of external accounting and controlling service providers. At the beginning of this course the students discuss the operating principles of the respective markets. On the basis of structured procedures, the students then develop scenarios for different segments of the accounting and controlling service provider market.</p> <p>Advanced Seminar: Current Developments in External Accounting / Controlling Students learn to independently identify current developments in management accounting and to relate these developments to the current state of research as well as to the relevant literature. They are enabled to scientifically prepare research results and draw conclusions.</p>				

3	<p>Topics</p> <p>International Corporate Accounting / Analysis of International Financial Statements</p> <ul style="list-style-type: none"> • Basics of international financial statements and of group law • Financial statement: obligation and consolidated companies • Consolidations (e. g. full consolidation, capital consolidation, dept consolidation) • Financial reporting according to IFRS: basics, approach, disclosure, evaluation • Analysing financial statements • Indicator analysis <p>Controlling</p> <ul style="list-style-type: none"> • Conceptual foundations of controlling • Controlling as management philosophy, classification of controlling, sub-areas of controlling • Basics of operational controlling • Operational planning and control processes, budgeting • Basics of variance analysis • Controlling of corporate key figures • Foundations and selected instruments of cost management • Business evaluation • Value-based controlling • Performance controlling, especially balanced scorecard • Risk controlling and corporate governance <p>Deployment and Management of External Accounting and Controlling Service Providers</p> <ul style="list-style-type: none"> • Introduction to the market / concept of analysis and methodology • Macroanalysis • Microanalysis • Nightmare competitor <p>Advanced Seminar: Current Developments in External Accounting / Controlling</p> <ul style="list-style-type: none"> • Fundamentals of scientific work • Identification of current developments in external/management accounting in consideration of the current state of research • Presentation of an exposé and discussion of the research findings <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, case processing, individual and group work, workshop / teaching and supervision, self-study</p>
5	<p>Prerequisites for Participation</p> <p>None</p>
6	<p>Types of Examination</p> <p>Written test or oral examination (75 per cent), term paper (25 per cent)</p>

7	Prerequisites for the Award of Credit Points Passing of the written test or the oral examination, completion of a term paper (including preparation of a slide set, a handout and a presentation)
8	Classification of the Module --
9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Klaus Deimel, Prof. Dr. Dietmar Fink, Prof. Dr. Wilhelm Schneider
11	Other Information References on literature will be announced at the start of lectures.

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SPF Bank and Finance Management					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 3 SWS: Bank Management 2 SWS: Management of Financial Risks 3 SWS: Financial Analysis 3 SWS: Business Policy of Banks 2 SWS: Special Topics of Bank and Finance Management		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	Learning outcomes / Competences Students are familiar with the fundamentals of bank and finance management. Main topics are the area of bank management (Banking Supervisory Law, bank management), 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 as well as with the view of the banks' corporate customers. Thus they are prepared for specialist careers in financial institutions and the finance departments of industry and trade companies.				
3	Topics Bank Management <ul style="list-style-type: none"> • Legal framework • Banking calculation • Target system of the banking business with regard to the fundamental conflict area of rentability, liquidity, security and growth. • Connection between the target system and the business areas of a bank • Active and passive business in consideration of solvency requirements • Commission-based and issuing business • Depot A business (own investments) with hedging by put options • Foreign currency investments and management of currency risks • Bank controlling • Target group and competitor analysis • Development of marketing measures Management of Financial Risks <ul style="list-style-type: none"> • Concept and legal bases of risk management • Risk strategies and operational organisation of risk management • Financial risks: types and management • Overview of the „classic“ hedging possibilities • Risk management with derivatives • Financial swaps • Unconditional forward transactions • Conditional forward transactions • Credit derivatives 				

3	<p>Topics (continuation)</p> <p>Financial Analysis</p> <ul style="list-style-type: none"> • Occasions for the analysis of corporate customers by credit institutes • Credit assessment • Negotiability assessment • Types of analysis of corporate customers • Quantitative and qualitative analysis • Due diligence • Rating <p>Special Topics of Bank and Finance Management</p> <ul style="list-style-type: none"> • Preparation of supervised term papers on current topics of bank and finance management • Presentation and discussions on special topics • Guest lectures • Excursions <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, individual and group work, business simulation, case processing, self-study</p>
5	<p>Prerequisites for Participation</p> <p>none</p>
6	<p>Types of Examination</p> <p>Written test or oral examination, written assignment including presentation</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the written test or the oral examination, completion of a term paper (including preparation of a slide set, a handout and a presentation)</p>
8	<p>Classification of the Module</p> <p>--</p>
9	<p>Weighted Factor for the Final Grade</p> <p>16 per cent</p>
10	<p>Module Representative and Full-time Lecturers</p> <p>Prof. Dr. Tobias Amely, Prof. Dr. Christine Immenkötter, Prof. Dr. Wilhelm Schneider</p>
11	<p>Other Information</p> <p>References on literature will be announced at the start of lectures.</p>

SPF Business Administration for Trading Companies					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 3 SWS: Strategy 3 SWS: Procurement 3 SWS: Supply Chain Management / Logistics 3 SWS: Sales 1 SWS: Special Topics		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	Learning outcomes / Competences Students gain knowledge of the key frameworks for making strategic decisions, of fundamental logistical issues, of sales and procurement as well as of less crucial fields of activities.				
3	Topics Strategy <ul style="list-style-type: none"> • Strategy approaches and the relevance of strategic issues for a company • Types of operation: concepts for development, key issues and decision-making processes • Organisation: fundamentals, specific basic forms in the trade sector , decentralisation / centralisation, merchandising, category management, examples • Location: core problems and decision-making processes Procurement <ul style="list-style-type: none"> • Introduction • Scope and structure of product range (concept, courses of action) • Brand policy • Retail branding • Price policy (fundamental principles), price optics, price level, price determination • Category management (basic concept), best practice model, secondary components, strategy as a main component • Main component eight-phase model • Nine-phase model Supply Chain Management / Logistics <ul style="list-style-type: none"> • Conceptual fundamentals, concepts of dropshipping and central delivery • Infrastructure: distribution centre, transport, pallet • RFID (Radio Frequency Identification) • Process organisation • Modern concepts 				

3	Topics (continuation) Sales <ul style="list-style-type: none"> • Role of the sales division; sales promotion: framework for action • Sales promotion: goals, budgeting, message, management • Sales department: concept, framework for action, contact initiation, point of sale design, personal selling • Customer service: concept, meaning, medium Special Topics <ul style="list-style-type: none"> • Case example from the specialised press (e. g. "Lebensmittelzeitung") <p>The substantive focus of the topics lies on the lecturers.</p>
4	Forms of Teaching Seminar lessons, individual and group work, visiting of companies, quick visits of points of sale of interesting trade companies, case studies, self-study
5	Prerequisites for Participation None
6	Types of Examination Written test or oral examination, term paper including presentation
7	Prerequisites for the Award of Credit Points Passing of the written test or the oral examination, completion of a term paper (including preparation of a slide set, a handout and a presentation)
8	Classification of the Module --
9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Dr. Thomas Roeb
11	Other Information References on literature will be announced at the start of lectures.

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SPF International Management					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 3 SWS: International Strategy, Organization & Leadership 3 SWS: International Marketing 2 SWS: International Trade, Finance & 2 SWS: Project & Cases in International Management 3 SWS: Current Issues in International		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	<p>Learning outcomes / Competences</p> <p>International Strategy, Organisation & Leadership Students develop an understanding for strategic issues and methods in connection with the operational intentions of the “going international” and of the “being international”. As a part of this, issues of international organisation (“International Corporate Organisation”), of the international human resource management and of international management will be internalised as well.</p> <p>International Marketing Students learn to understand the challenges of international marketing. Above all, case examples (real decisions of executives, marketing mixes of existing international companies) will be analysed and discussed. Students are thus enabled to compare and evaluate different approaches of international marketing as well as the influence of the different cultures.</p> <p>International Trade, Finance & Investment Students acquire knowledge in the historical development of international trade. They deal with the political and the economic framework as well as with the theories which are of importance for the current national and international trade and investment measures. Furthermore, they analyse the influence of global financing systems and the role of international organisations. They are thus enabled to discuss the current and the future status of the global “economy zones”.</p> <p>Project & Cases in International Management Students prepare a real-world management case independently and in intercultural group work. In doing so, they learn concepts of case processing and of the methods of intercultural communication/ communication of contents. That way they practically learn solution-oriented and critical thinking. Furthermore, students improve their presentation skills by presenting the results in front of an audience of managers.</p>				

2	<p>Learning outcomes / Competences (continuation)</p> <p>Current Issues in International Management</p> <p>Students improve their skills in literature research. They are enabled to decide which information or data are problem-oriented and useful, how to deal with time management and which planning steps are necessary. They learn to prepare academic papers (written assignments, presentations) in a foreign language and in a meaningful and conclusive design.</p>
3	<p>Topics</p> <p>International Strategy, Organisation & Leadership</p> <ul style="list-style-type: none"> • 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 • Corporate International HR Organization and HR Strategies • International Recruitment, Training, and Assignment • Intercultural Leadership & Management Development • International Unions & Works Council policy <p>International Marketing</p> <ul style="list-style-type: none"> • The scope and challenge of international marketing • International marketing research, planning process and strategies • Products and services for international consumer / business markets • International marketing channels • Exporting and logistics • Case study "Export", workshop with an international marketing manager • International marketing communication • Excursion „International Marketing in 3 countries“ • Personal selling and sales management • Pricing for international markets <p>International Trade, Finance & Investment</p> <ul style="list-style-type: none"> • History and current trends in international trade • Theories in International Trade & Investment • Areas & results for economic integration • The International Finance System • The role of International Organizations and of NGO's <p>Project & Cases in International Management</p> <ul style="list-style-type: none"> • Introduction to the seminar and presentation of topics • Lecture "corporate communication" • Lecture: "Presentation of cases and projects" • Independent communication, preparation and consultation in groups • Presentation of reports

3	Topics (continuation) Current Issues in International Management <ul style="list-style-type: none"> • 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 <p>The substantive focus of the topics lies on the lecturers.</p>
4	Forms of Teaching Seminar lessons, group and individual work, case studies, presentations, self-study
5	Prerequisites for Participation none
6	Types of Examination Written test or oral examination, term paper including presentation
7	Prerequisites for the Award of Credit Points Passing of the written test or the oral examination, completion of a term paper (including preparation of a slide set, a handout and a presentation)
8	Classification of the Module --
9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Jürgen Bode, Prof. Dr. Harald Meier
11	Other Information References on literature will be announced at the start of lectures.

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SPF Marketing					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Marketing / Brand Management 3 SWS: Current Topics in Marketing 2 SWS: Market Research 2 SWS: Advertisement 1 SWS: Social Marketing 1 SWS: Compliance in Marketing		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	Learning outcomes / Competences Students are familiar with the fundamental strategies, methods and instruments of marketing and they know the strategies and techniques of brand management. By focusing on customer-related marketing, they are particularly prepared for entry-level positions in the consumer goods sector, e. g. in the brand management.				
3	Topics Marketing / Brand Management <ul style="list-style-type: none"> • Concept, development and framework of marketing • Theoretical approaches of marketing • Planning instruments and decision-making in strategic marketing (Portfolio analyses, market development and positioning, international strategies) • Composition of the marketing instruments / marketing mix (product and programme policy, price policy, communication policy, distribution policy) • Concepts, types and functions of brands • Brand management und brand evaluation • Brand strategies, brand portfolio management • Brand architectures Current Topics in Marketing <ul style="list-style-type: none"> • Presentations and papers on current marketing topics • Presentations and discussion of current marketing topics from journals and periodicals • Guest lecturers of practitioners on current issues from the marketing practice Market Research <ul style="list-style-type: none"> • Introduction to market research • Fundamentals of theory of science and measurement theory • Selection of the survey units / sampling • Methods of data collection (interview, observation, experiments, panels) • Selected methods of data analysis 				

3	<p>Topics (continuation)</p> <p>Advertisement</p> <ul style="list-style-type: none"> • Basic concepts, framework conditions and current developments • Strategic advertising planning • Psychology of the advertising effect • Design of advertising messages • Selection and layout of the advertising media • Advertising control <p>Social Marketing</p> <ul style="list-style-type: none"> • Introduction to social marketing • The third sector, NPO's, NGO's definitions, origins, developments • Extension of the classic marketing objectives • Specific characteristics for marketing of non-profit organisations • The market of social marketing • Analysis of a social marketing campaign • Transformation of a commercial campaign from a social campaign <p>Compliance in Marketing</p> <ul style="list-style-type: none"> • Introduction to compliance and advertising law • Limitations of the freedom of advertising by the competition law • Consequences in case of violation of competition law • Introduction to industrial property rights • Trademark law and consequences in case of violation of trademark law • Legal frameworks of particular forms of marketing (e. g. online marketing, social media marketing, telemarketing, e-mail marketing) <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, lectures and discussions, group and individual work, case processing, self-study</p>
5	<p>Prerequisites for Participation</p> <p>Formal: none</p> <p>Contentual: Basic marketing knowledge according to the course "Principles of Marketing" from the module "Business Administration I"</p>
6	<p>Types of Examination</p> <p>Written test or oral examination as well as lecture-accompanying partial test in the form of presentations and a written composition</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the written test or the oral examination and the lecture-accompanying partial test</p>
8	<p>Classification of the Module</p> <p>--</p>
9	<p>Weighted Factor for the Final Grade</p>

	16 per cent
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10	Module Representative and Full-time Lecturers Prof. Dr. Erika Leischner, Frank Maikranz (LfbA); Prof. Dr. Maike Rieve-Nagel
11	Other Information References on literature will be announced at the start of lectures.

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SPF Management Consulting and Development					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 4 SWS: Business Strategy 4 SWS: Consulting Process 4 SWS: Management Trends		Contact Time 12 SWS / 180 h	Self-study 360 h	Planned group size max. 40 students
2	<p>Learning outcomes / Competences</p> <p>Business Strategy Students gain fundamental knowledge of development strategies for businesses and groups. They are able to recognise the differences between these strategies and to identify specific problems. They are enabled to apply the portfolio management as an instrument for the corporate development. Furthermore, they are proficient in the fundamental concepts of the merger and acquisition process and they are capable of preparing business evaluations. They are familiar with the shareholder value concept as a key objective of listed companies and they are able to critically examine and apply this concept in the framework of a value-based management.</p> <p>Consulting Process Students are enabled to explain the procedures and the management of external consultants by means of an ideal-typical consulting process (from both the client's and the consultancy's perspective). From the consultancy's perspective, they are able to explain, assess and apply the necessary instruments.</p> <p>Management Trends Students learn to name and explain different management trends. They are able to juxtapose these trends and to explain why and how management trends emerge, who contributes to the relevant decisions, who benefits from it and why these trends disappear after some time.</p>				
3	<p>Topics</p> <p>Business Strategy</p> <ul style="list-style-type: none"> • Introduction to the field of corporate development • Classification of corporate and business strategies into the framework of strategic management • Basic principles and case study on portfolio management • Mergers and acquisitions: basic principles and process development • Methods of business evaluation • Fundamentals and measurement instruments of the shareholder value concept • Value-based management 				

3	Topics (continuation) Consulting Process <ul style="list-style-type: none"> • Fundamentals of management consulting • The phases of the consulting process • Basic conversation techniques • Pyramid principle and SCQA • Business game Management Trends <ul style="list-style-type: none"> • Management trends and protagonists • Management fashion setting • Rational model of the value chain for management knowledge • Classic and extended life cycle models as for the explanation of management trends • Concept and essence of constructivism • Management trends from a constructivistic perspective • Implications of management trends for the strategic consulting • Selected management trends <p>The substantive focus of the topics lies on the lecturers.</p>
4	Forms of Teaching Seminar lessons, case studies, self-study, group work, business game, presentations
5	Prerequisites for Participation None
6	Types of Examination Written test or oral examination, term paper including presentation
7	Prerequisites for the Award of Credit Points Passing of the written test, completion of a term paper or another proof of performance to be determined by the lecturer
8	Classification of the Module --
9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Dietmar Fink, Prof. Dr. Klaus Deimel
11	Other Information References on literature will be announced at the start of lectures.

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SPF Business Psychology					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Introduction to Business Psychology 2 SWS: Introduction to General Psychology 2 SWS: Work Psychology 2 SWS: Organisation Psychology 2 SWS: Advertising and Market Psychology 2 SWS: Application Fields of Psychology 1 SWS: Practice Project		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	<p>Learning outcomes / Competences</p> <p>Introduction to Business Psychology Students gain knowledge of the fields of activity in business psychology and understand the concept of non-rational human behaviour. They are able to apply these biases in judgement to questions in business environments.</p> <p>Introduction to General Psychology Students learn the procedures of empirical psychology and recognise the significance of psychology in an interdisciplinary context. They are able to comprehend and to make use of psychological research results.</p> <p>Work Psychology Students are enabled to assess work contexts from a psychological point of view and to deduce and plan appropriate occupational health measures. They are able to apply psychological research findings to issues of work time regulations, conflict solutions etc.</p> <p>Organisation Psychology Participants know the key instruments of organisation psychology. They are able to accompany the planning and the implementation of work-psychological intervention measures in the company as well as to organise a goal-orientated communication process.</p> <p>Advertising and Market Psychology Students learn the planning and the conduction of experimental procedures of market psychology. They are able to design marketing measures in consideration of psychological aspects and they are capable of preparing appropriate price concepts.</p> <p>Application Fields of Psychology Students develop market research instruments and make use of them in interviews,</p>				

	observations or focus groups. They are enabled to evaluate, to process and to interpret the results of market research data.
2	<p>Learning outcomes / Competences (continuation)</p> <p>Practice Project Participants execute projects with external partners. As a part of this, they deal with the requirements analysis as well as with the project coordination. A main focus lies with the design of communication processes and typical workflows in cooperation with external partners.</p>
3	<p>Topics</p> <p>Introduction to Business Psychology</p> <ul style="list-style-type: none"> • Development of business psychology as an autonomous approach • Decision models • Conceptions of man and ethical framework • Methods of business psychology • Interdisciplinary aspects • Fields of activity <p>Introduction to General Psychology</p> <ul style="list-style-type: none"> • Disciplines of business psychology • Psychology of perception • Cognitive psychology • Developmental psychology • Paradigms of psychology and their effect on the practice of the current psychological work <p>Work Psychology</p> <ul style="list-style-type: none"> • Analysis of work activities • Analysis of demands on employees • Aptitude diagnostics for personnel selection and development • Evaluation of work activities • Design of work activities • Effects of work • Work safety <p>Organisation Psychology</p> <ul style="list-style-type: none"> • Team work, leadership and motivation • Conflicts, stress and self management • Identification with the company • Organizational Citizenship Behaviour • Reorganisation processes <p>Advertising and Market Psychology</p> <ul style="list-style-type: none"> • Models of advertising effects • Principles of purchase decisions • Emotions and purchase behaviour • Priming • Financial psychology

3	Topics (continuation) Application Fields of Psychology <ul style="list-style-type: none"> • Quantitative and qualitative methods of market research • Experimental settings of market research • Inference statistics (evaluation of market research data) • Preparation of further training plans • Concepts of work-life balance Practice Project <ul style="list-style-type: none"> • Evaluation of online marketing data from cooperating partners • Challenges of interdisciplinary virtual cooperation • Organisation of consultant-client relationships <p>The substantive focus of the topics lies on the lecturers.</p>
4	Forms of Teaching Seminar lessons, self-study, forum discussions, practice projects, presentations
5	Prerequisites for Participation None
6	Types of Examination Written test or oral examination, term paper including presentation
7	Prerequisites for the Award of Credit Points Passing of the written test or the oral examination, completion of a term paper (including preparation of a slide set, a handout and a presentation)
8	Classification of the Module --
9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Maria-Christina Nimmerfroh (LfbA)
11	Other Information References on literature will be announced at the start of lectures.

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6.2 Specialisations Sankt Augustin

- Controlling
- Economics
- Finance / Financial Services
- Health Management
- Logistics and Supply Chain Management
- Marketing, especially Business to Business
- Sustainable Management
- Human Resource Management
- Financial Statement / Taxes / Auditing
- Business Informatics

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SPF Controlling					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 1 SWS: System of Controlling 2 SWS: Management Accounting as Controlling Information System 3 SWS: Strategic and Operational Cost Management 2 SWS: Financial Controlling 2 SWS: Sustainability Controlling 3 SWS: Case Studies in Controlling		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	Learning outcomes / Competences Students gain knowledge of the theoretical principles and the practical realisation of operational and strategic controlling. Building on the key conceptual approaches of controlling, the students study the aims of controlling and the controlling system. The focus areas are the development and the implementation of processes that are suitable for a target-oriented control of all business areas as well as the optimisation of cost and process structures by appropriate methods and instruments and the deduction of strategic and operational information for decision making by means of appropriate procedures and instruments. The students are thus enabled to explain the controlling methods and instruments and to apply them to business problems in professional practice.				
3	Topics System of Controlling <ul style="list-style-type: none"> • Aims of controlling • Conception of controlling • System of controlling Management Accounting as Controlling Information System <ul style="list-style-type: none"> • Management accounting as a service function of controlling • Systems of standard costing • Management accounting as a comprehensive instrument of cost management resp. controlling Strategic and Operational Cost Management <ul style="list-style-type: none"> • Differentiation and functions of an effective cost management • Methods and instruments of cost management 				

3	<p>Topics (continuation)</p> <p>Financial Controlling</p> <ul style="list-style-type: none"> • Connections between balance sheet, income statement and financial statement • Negative equity, illiquidity and dept overload • Basic principles of finance planning • Cash management • Capital commitment controlling with regard to working capital • Long-term capital requirements planning and capital structure planning • Aspects of internal and external financing with regard to the structural financial equilibrium • Finance controlling as risk controlling in the financial sector <p>Sustainability Controlling</p> <ul style="list-style-type: none"> • Differentiation and goals of sustainability controlling • Methods and instruments of sustainability controlling <p>Case Studies in Controlling (optionally in German or English)</p> <ul style="list-style-type: none"> • Introduction to topics • Strategic decisions in controlling • Operational level control • Decision-making tools <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, case studies, group work, self-study</p>
5	<p>Prerequisites for Participation</p> <p>Formal: None</p> <p>Contentual: topics of the modules "Accounting", Finance" and "Corporate Management"</p>
6	<p>Types of Examination</p> <p>Written test or oral examination, term paper including presentation</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the written test, completion of a term paper or another proof of performance to be determined by the lecturer</p>
8	<p>Classification of the Module</p> <p>--</p>
9	<p>Weighted Factor for the Final Grade</p> <p>16 per cent</p>
10	<p>Module Representative and Full-time Lecturers</p> <p>Prof. Dr. Margit Ernenputsch, Prof. Dr. Harald Lutz, Prof. Dr. Andreas Wieseahn</p>
11	<p>Other Information</p> <p>References on literature will be announced at the start of lectures.</p>

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SPF Economics					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Empirical Economic Research 2 SWS: International Economic Relations I 2 SWS: International Economic Relations II 2 SWS: Microeconomics II 2 SWS: Macroeconomics II 3 SWS: Sustainability Management		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	Learning outcomes / Competences The competences to be acquired complement the so far acquired competences in microeconomics and macroeconomics and open up new competences primarily in the areas of empirical economic research (inferential statistics/ econometrics), of sustainability and international economics. The students shall <ul style="list-style-type: none"> • be able to evaluate the effects of macroeconomic and microeconomic events on both the operational business frameworks and the markets, • understand the principles of empirical economic research, • be enabled to systematically describe, explain and develop solution proposals for macroeconomic problems (national dept, monetary crises, globalisation, environmental changes) and questions of empirical economic research, • be proficient in joined-up thinking, which is typical for macroeconomic and microeconomic problems, • deal with macroeconomic concepts and with the methods of empirical economic research in a critical manner. 				
3	Topics Empirical Economic Research <ul style="list-style-type: none"> • Comprehensive study of inferential statistics/ econometrics • Brief overview of multivariate procedures (regression, logit, factor, cluster, variance and discriminant analysis) International Economic Relations I: Development Economics <ul style="list-style-type: none"> • Principles of development economics • Growth and development • Imperfect markets and development • International trade and development • Development cooperation 				

3	<p>Topics (continuation)</p> <p>International Economic Relations II: International Financial and Real Estate Markets</p> <ul style="list-style-type: none"> • Principles of the finance market • Function of banks • Speculative bubbles in asset markets • Regulation of financing markets • • Microeconomics II • Microeconomics in a knowledge-based information society • Market models for information and knowledge • Purchase and sales processes in electronic markets • Exchange and sharing in electronic markets • Social interaction in network markets • • Macroeconomics II • Monetary policy and currency policy in an open economy • Foreign trade and direct investments • Balance of payments and TARGET2 • Financial crisis / euro (dept) crisis • Austerity policy • • Sustainability Management • History and principles of the global sustainability debate • Areas of activity, instruments and concepts of sustainability controlling • Sustainable business and controlling <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, group work, project work, presentations, self-study</p>
5	<p>Prerequisites for Participation</p> <p>Formal: none</p> <p>Contentual: topics of the modules “Statistics”, “Macroeconomics” and “Market and Competition (Microeconomics)”</p>
6	<p>Types of Examination</p> <p>Written test or oral examination, presentation including written composition</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the examination, the presentation and the written composition / presentation in the above mentioned teaching units</p>
8	<p>Classification of the Module</p> <p>--</p>
9	<p>Weighted Factor for the Final Grade</p> <p>16 per cent</p>

10	Module Representative and Full-time Lecturers Prof. Dr. Katja Bender, Dr. Peter Kausemann (LfbA), Prof. Dr. Johannes Natrop, Prof. Dr. Rosemarie Stibbe, Prof. Dr. Wiltrud Terlau, Prof. Dr. Michael Voigtländer
11	Other Information This module benefits from a close cooperation with the Cologne Institute for Economic Research (“Institut der deutschen Wirtschaft”) and a close connection with the International Centre for Sustainable Development (IZNE) of the Bonn-Rhein-Sieg University. References on literature will be announced at the start of lectures.

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SPF Finance / Financial Services					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Finance Management 2 SWS: Financial Analysis 4 SWS: Selected Financial Services 3 SWS: Stock Exchange and Financial Investment Decisions 2 SWS: Financial Planning and Controlling		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	<p>Learning outcomes / Competences</p> <p>Finance Management Students learn to independently comprehend, solve and present practice-oriented questions of finance management and listed companies. A main focus lies with particular aspects of external and internal financing as well as on controlling issues of financial services from an internal company perspective.</p> <p>Financial Analysis Students are enabled to evaluate annual accounts from the perspective of an external investor. They are also able to critically reflect on the applicability and the selection of alternative instruments to annual accounts with regard to the target setting and the practicability. A main focus lies with the financial fundamentals – in particular with the observation of possible electoral rights and their effect on the external analysis – as well as on innovative international developments.</p> <p>Selected Financial Services This course aims at the transfer of market know how in the area of financial services. Participants are enabled to characterise selected financial services with regard to product, provider, demander, pricing, sales and current national and international trends as well as to evaluate their applicability in practice. A main focus lies with the acquisition of knowledge and skills of particular importance for the professional practice in the sales sector of a financial services company.</p> <p>Stock Exchange and Financial Investment Decisions Students gain institutional knowledge of stock exchange and they are enabled to conduct market transactions and to comprehend their institutional requirements. They are capable of independent decision-making on the selection of suitable investments or depot structures and to critically reflect on the applied assessment criteria. The focus of the course lies with the perspective of an external investor who is planning to buy and sell financial securities via the secondary market.</p>				

<p>2</p>	<p>Learning outcomes / Competences (continuation)</p> <p>Financial Planning and Controlling</p> <p>Considering the requirements of the capital market to financial business management, students learn how the cash flows and holdings of a company are planned, managed and controlled in order to achieve and ensure a financial equilibrium in the company. They are able to classify the objectives and tasks of financial planning and financial controlling as well as to technically analyse, select and apply the instruments necessary for problem solving.</p>
<p>3</p>	<p>Topics</p> <p>Finance Management</p> <ul style="list-style-type: none"> • Particular aspects of external and internal financing • Tax effects of financing • Aspects of dept policy • Shareholder value as a strategic approach of capital-oriented and value-based corporate management • Interest rate management • Controlling of financial service providers by the example of investment portfolio controlling <p>Financial Analysis</p> <ul style="list-style-type: none"> • Backgrounds of annual financial statements analysis and credit assessment • Analysis of asset structure and capital structure • Static and dynamic liquidity analysis • Performance analysis • Analysis via indicator system • Cash flow statement and capital finance account • Shareholder value approach as a link between financial analysis and investment calculation <p>Selected Financial Services</p> <ul style="list-style-type: none"> • Asset Management • Brokerage • Research • Domestic and global custody • Insurances and financing • Leasing • Factoring und forfeiting • Asset-backed financing <p>Stock Exchange and Financial Investment Decisions</p> <ul style="list-style-type: none"> • Stock exchange • Price setting on financial markets • Theoretical and practical aspects of asset allocation • Professional asset management • Investment styles

3	Topics (continuation) Financial Planning and Controlling <ul style="list-style-type: none"> • Cash flow calculations • Objectives and tasks of financial management and controlling • Avoiding insolvency and dept overload as steering target • Long-term capital requirements planning and capital structure planning • Medium- and short-term financial planning and controlling • Cash management / liquidity controlling • Financial controlling of the working capital • Aspects of internal and external financing with regard to the structural financial equilibrium • Financial controlling as risk controlling in the financial sector. <p>The substantive focus of the topics lies on the lecturers.</p>
4	Forms of Teaching Seminar lessons, self-study, group work, internet case study
5	Prerequisites for Participation Formal: None Contentual: extended mathematical understanding, interest in capital investments, extended fundamental knowledge finance and accounting
6	Types of Examination Written test or oral examination, term paper including presentation
7	Prerequisites for the Award of Credit Points Passing of the written exam or the oral examination, completion of a term paper including presentation
8	Classification of the Module --
9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Wolfgang Doerks, Prof. Dr. Harald Lutz
11	Other Information References on literature will be announced at the start of lectures.

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SPF Health Management					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 1 SWS: Questions Time for Current Topics 1 SWS: Medical Science for Non-medics 1 SWS: Management of Healthcare Facilities 2 SWS: Marketing in Healthcare Facilities 2 SWS: Processes and IT in Healthcare Facilities 1 SWS: Health Management 4 SWS: Business Health Management 1 SWS: Practice / Research Project		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	Learning outcomes / Competences Students are able to explain and differentiate the social relevance of health economy as well as to evaluate future developments. Considering the different market participants such as physicians, public health scientists, health professionals, scientists, sales partners and various care providers, students are able to describe the mechanisms and interrelations in this market. They are enabled to make the role of public policies, organisations and lobbyists as well as the interaction between health insurance companies, service providers and patients a subject of critical discussion. Students develop a critical attitude towards the effect mechanisms and they are able to independently develop and appropriately present solution approaches.				
3	Topics Question Time for Current Topics <ul style="list-style-type: none"> • Discussion of current topics in health issues • Medical Science for Non-medics • Fundamentals of anatomy and physiology • Main features of decisive clinical pictures • Diagnostic and therapeutic key measures Management of Healthcare Facilities <ul style="list-style-type: none"> • Framework conditions of Healthcare facilities • Management and Human resource management of Healthcare facilities • Controlling of Healthcare facilities • Performance indicators of Healthcare facilities 				

3	<p>Topics (continuation)</p> <p>Marketing in Healthcare Facilities</p> <ul style="list-style-type: none"> • Fundamentals • Target group definition • Methods and instruments • Customer/patient satisfaction • Health tourism <p>Processes and IT in Healthcare Facilities</p> <ul style="list-style-type: none"> • Basic principles of information and process management • Modelling, analysis, simulation and optimisation of processes • IT use in health management • Decision making support <p>Healthy Management</p> <ul style="list-style-type: none"> • Principles of leadership • Different models of “healthy leadership” • Procedure model for the implementation of healthy leadership <p>Business Health Management (BHM)</p> <ul style="list-style-type: none"> • Principals of BHM • Vision and strategy of BHM • Organisation and structures • Health models • Primary, secondary and tertiary prevention • Services and measures of workplace health promotion • Planning and implementation of health campaigns • Marketing and project management in BHM <p>Practice / Research Project</p> <ul style="list-style-type: none"> • Analysis of a specific question of a company of the health sector <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, self-study, group work, project work</p>
5	<p>Prerequisites for Participation</p> <p>Formal: none</p> <p>Contentual: Interest in questions of public health</p>
6	<p>Types of Examination</p> <p>Written test or oral examination, successful completion of the practice project</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the written test, successful participation in the practice project</p>
8	<p>Classification of the Module</p> <p>--</p>

9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Theo Peters
11	Other Information References on literature will be announced at the start of lectures.

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SPF Logistics and Supply Chain Management					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Logistics Management 2 SWS: Supply Chain Management 2 SWS: Procurement and Production Management 2 SWS: Distribution and Disposal Logistics 2 SWS: IT Support for Logistics and Supply Chain Management 3 SWS: Logistics and Supply Chain Controlling		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	<p>Learning outcomes / Competences</p> <p>Logistics Management Taking into consideration that products become more and more homogeneous due to innovation, students learn how to achieve competitive advantages in logistics that are difficult to imitate by competitors. They become acquainted with the fundamental cross-sector and cross functional problems of logistics as well as with the appropriate instruments and solution approaches. By focusing on international relations in logistics management, students acquire intercultural competences and a sensitivity for transnational communication and business processing.</p> <p>Supply Chain Management Participants learn to understand international value-added chains as a key factor of competitiveness. They comprehend that long-term cooperation with suppliers and clients as well as with their managements is a leverage point for optimisation. They have knowledge of the appropriate concepts, strategies and instruments in order to use the resulting potential.</p> <p>Procurement and Production Management Students acquire competences with regard to the selection, loyalty and also communication with high-performance suppliers. They are able to explain modern optimisation methods on the basis of lean production and best practices, to analyse relations of production and to generate improvement approaches.</p> <p>Distribution and Disposal Logistics Students learn new ways of the global distribution of goods and the maintenance of customer relationships based on partnership. Especially with regard to the protection of natural resources and of the environment they understand the importance of disposal logistics and are able to juxtapose and select appropriate procedures.</p>				

2	<p>Learning outcomes / Competences (continuation)</p> <p>IT Support for Logistics and Supply Chain Management Students learn the use of information systems as key elements for the realisation of supply chain management approaches. They deal with technical foundations of the design and the optimisation of logistics processes and of cross-company supply chains.</p> <p>Logistics and Supply Chain Controlling Students are enabled to explain the foundations and requirements for planning, management and controlling of value-added chains in and between companies. They are able to analyse and evaluate classic decision-making situations.</p>
3	<p>Topics</p> <p>Logistics Management</p> <ul style="list-style-type: none"> • Principles of logistics management • Solution approaches in logistics management • Intercultural competence in logistics management <p>Supply Chain Management</p> <ul style="list-style-type: none"> • Philosophy of supply chain management • The SCOR model • Sustainable supply chain management • SMC concepts, strategies and instruments • Advanced planning and scheduling systems <p>Procurement and Production Management</p> <ul style="list-style-type: none"> • Philosophy of procurement and production management • Suppliers development programmes • Sourcing strategies • Lean production • KAIZEN • Team management • The visual factory • Employee qualification • Asset management • Process management • Quality management <p>Distribution and Disposal Logistics</p> <ul style="list-style-type: none"> • Philosophy of distribution and disposal logistics • Strategies and instruments of distribution and disposal logistics • Recycling strategies • Efficient consumer response in SCM • Customer relationship management in SCM <p>IT Support for Logistics and Supply Chain Management</p> <ul style="list-style-type: none"> • Introduction to the architecture and the application of logistics and SCM systems • IT supported case studies in logistics • IT supported modelling, analysis and simulation of supply chains

3	Topics (continuation) Logistics and Supply Chain Controlling <ul style="list-style-type: none"> • Introduction and conceptual fundamentals • Recognition and statement of logistics cost, services and revenues • Selected instruments of strategic and operational logistics controlling Design of the supply chain controlling The substantive focus of the topics lies on the lecturers.
4	Forms of Teaching Seminar lessons, self-study, group work, project work
5	Prerequisites for Participation Formal: none Contentual: good knowledge in accounting, investment calculation and corporate planning/ organisation
6	Types of Examination Written test or oral examination (75 per cent), term paper (25 per cent)
7	Prerequisites for the Award of Credit Points Passing of the written test / oral examination and the term paper
8	Classification of the Module --
9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Martin Christian Kemnitz (LfbA), Prof. Dr. Andreas Wieseahn
11	Other Information References on literature will be announced at the start of lectures.

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SPF Marketing, especially Business to Business					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/Summersemester		Duration 1 Semester
1	Courses 4 SWS: Strategic Marketing 1 SWS: Marketing Conception 2 SWS: Marketing Management Control 1 SWS: Innovation Management 4 SWS: B2B Practice Project 1 SWS: Project Management		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 30 students
2	Learning outcomes / Competences Students learn the classification and differentiation of the marketing approach. They are enabled to describe different marketing strategies and research approaches (esp. in B2B marketing) and to configure the elements of the marketing mix in various ways. They are able to meet customer needs, to adequately satisfy market requirements and to apply instruments of customer loyalty. Furthermore, students get acquainted with the methods of market analysis as a prerequisite for strategic and operational marketing decisions, with the system of marketing management control as well as with innovation management in regard to marketing. In the course of a practice project in cooperation with a company they are invited to apply the acquired knowledge in practice.				
3	Topics Strategic Marketing <ul style="list-style-type: none"> Principles of marketing and marketing conception Particularities of B2B marketing compared to consumer goods marketing Strategic marketing, esp. B2B Discussion of selected operational aspects of marketing Marketing Conception <ul style="list-style-type: none"> Principles of the conceptualisation process Research of consumer behaviour Types of purchase Market research Marketing programmes Marketing Management Control <ul style="list-style-type: none"> Fundamentals and objectives Methodological approaches Strategic approaches Task-oriented approaches Marketing mix oriented approaches 				

3	<p>Topics (continuation)</p> <p>Innovation Management</p> <ul style="list-style-type: none"> • Framework & Basics • Drivers & Stakeholders • Structures & Methods • Creativity Excurses <p>• B2B Practice Project</p> <ul style="list-style-type: none"> • Project management • Methods of market research (SPSS) • Independent processing and documentation of the project on topics as for example: <ul style="list-style-type: none"> ◦ Development of market entry strategies ◦ Customer satisfaction measurement ◦ Positioning of innovative products on the market ◦ Repositioning of already introduced products • Presentation of results and discussion with the management of the cooperating company <p>Project Management</p> <ul style="list-style-type: none"> • Organisation and processes of projects • Methods of project management <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, self-study, group work, project work</p>
5	<p>Prerequisites for Participation</p> <p>None</p>
6	<p>Types of Examination</p> <p>Written test or oral examination</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the test, successful participation in the practice project</p>
8	<p>Classification of the Module</p> <p>--</p>
9	<p>Weighted Factor for the Final Grade</p> <p>16 per cent</p>
10	<p>Module Representative and Full-time Lecturers</p> <p>Prof. Dr. Jens Böcker</p>
11	<p>Other Information</p> <p>References on literature will be announced at the start of lectures.</p>

SPF Sustainable Management					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Principles of Sustainable Management 3 SWS: Strategic Concepts and Instruments of Sustainable Management 2 SWS: Operational Concepts and Instruments of Sustainable Management 3 SWS: Procurement, Production and Supplier Management 3 SWS: Practice Project		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	Learning outcomes / Competences Students are familiar not only with the high relevance of sustainable management in present times, but also with the political backgrounds and the implementation pressure by politics and stakeholders. Building on the fundamental conceptual approaches of sustainable management the students gain knowledge of industry-specific implementation options. They are thus enabled to develop and implement processes, strategies, conceptions and methods that are suitable for a sectionally oriented implementation of sustainable management. Furthermore, students are able to derive strategic and operational decision-relevant information for business practice by means of cross-stage and cross-functional procedures.				
3	Topics Principles of Sustainable Management <ul style="list-style-type: none"> • Sustainability: history and political framework • International guidelines and directives • International, European and national sustainability/ CSR strategies Strategic Concepts and Instruments of Sustainable Management <ul style="list-style-type: none"> • Adaption of traditional concepts and instruments to the aspects of sustainable management • Traditional concepts of Ecological Footprint • Standardised international and European concepts of Ecological Footprint • Environmental management systems / certifications Operational Concepts and Instruments of Sustainable Management <ul style="list-style-type: none"> • Adaption of the traditional management accounting to the aspects of sustainable management • 'Green' methods and instruments of operational sustainable management 				

3	<p>Topics (continuation)</p> <p>Procurement, Production and Supplier Management</p> <ul style="list-style-type: none"> • Sustainability-oriented procurement management • Sustainability-oriented production management • Sustainable supplier management • Cross-company, value chain-oriented communication/ evaluation instruments <p>Practice Project</p> <ul style="list-style-type: none"> • The topics orient towards current issues/ problems related to practice, e. g. • Life cycle assessment (environmental accounting) • Sustainability report (especially GRI4) • Transfer projects (e. g. psychology, human resources, logistics) with a focus on sustainability <p>The substantive focus of the topics lies with the lecturers.</p> <p>Proof of performance: presentations papers & oral presentation (according to BPO 2016 25% (45 points) graded seminar.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, case studies in group work, practice project</p>
5	<p>Prerequisites for Participation</p> <p>Formal: successful completion of the seminar “Preparation of Written Assignments” (Foundation Seminar Business Management)</p> <p>Contentual: none</p>
6	<p>Types of Examination</p> <p>Written exam of 180 minutes duration (180 points) or 135 minutes duration (135 points), new BPO 2016 (max. 2 examiners). Each part of the examination shall be weighted according to the amount of lecture time allotted to the topic.</p> <p>The previous assignment enters the calculation of the final grade for this seminar according to BPO BSc 2016 with a weight of 25% (45 points). Students studying according to other BPO regulation should take note that the assignment grade will not be counted towards the final grade. Successful completion of the practical project (presentation papers & oral presentation)</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the written test, successful participation in the practice project</p>
8	<p>Classification of the Module</p> <p>--</p>
9	<p>Weighted Factor for the Final Grade</p> <p>16 per cent</p>
10	<p>Module Representative and Full-time Lecturers</p> <p>Prof. Dr. Rosemarie Stibbe</p>

11 Other Information

Literatur (excerpts, further references will be announced at the start of lectures)

- Stibbe, R.: Kostenmanagement, 2009
- Stibbe, R.: Globales Life-Cycle-Controlling: Footprinting in der Praxis, Springer 2017
- Aktueller Fortschrittsbericht zur nationalen Nachhaltigkeitsstrategie (2016)
- Aktuelle EU-CSR-Strategie 2016 sowie nationale CSR-Strategie 2016
- Aktuelle GRI-Berichterstattungsvorgaben
- Aktueller deutscher Nachhaltigkeitskodex

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SPF Human Resource Management					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 3 SWS: Human Resource Development 2 SWS: Personnel Systems 2 SWS: Communication and Leadership 2 SWS: Human Resource Controlling 4 SWS: Labour Law and Social Law		Contact Time 13 SWS / 195 h	Selbststudium 345 h	Planned group size max. 40 students
2	Learning outcomes / Competences Students gain knowledge of the models, theories and systems necessary for strategic human resource development. As potential personnel manager they do not see themselves as administrators of human resources but as developers and consultants. They are able to judge the employees' potentials as the most important capital of a company and to further develop the personnel by means of qualification measures that orient towards the corporate strategy. Regarding human resource controlling, students are able to analyse the cost effect as well as the quality of the employees and by this to substantially participate in the corporate planning, management and coordination. With regard to corporate management, students are familiar with the guidelines for good manners and a transparent communication with the employees. They have improved their reflection capability and their knowledge in the matter of labour law and social law.				
3	Topics Human Resource Development <ul style="list-style-type: none"> • Scientific bases of human resource development • Organisation of human resource development • Methods and instruments • Potential analysis • Project work on a current topic of human resource management Personnel Systems <ul style="list-style-type: none"> • Labour organisation / semi-autonomous group work • Optimisation systems for employee participation • Visualisation • Balance score card in human resources • Evaluation systems • Incentive systems and bonus systems Communication and Leadership <ul style="list-style-type: none"> • Theoretical bases of communication • Leadership styles and role conflicts • Social competence as precondition for leadership 				

3	<p>Topics (continuation)</p> <p>Human Resource Controlling</p> <ul style="list-style-type: none"> • Definitions of human resource management and controlling • 8-M 4-D model (definition of human resource controlling) • Four dimensions / space and time • Integration of the individual elements of the model towards human <p>Labour Law and Social Law</p> <ul style="list-style-type: none"> • Substantive right of termination, protection against dismissal • Employer references • Temporary and part-time employment relationship, minor employment • Operational co-determination • Deployment of personnel abroad • The German social system • Main features of social security • Employment promotion • Fundamentals of administrative procedures and legal proceedings <p>The substantive focus of the topics lies on the lecturers.</p>
4	<p>Forms of Teaching</p> <p>Seminar lessons, self-study, group work, project work</p>
5	<p>Prerequisites for Participation</p> <p>none</p>
6	<p>Types of Examination</p> <p>Written test or oral examination</p>
7	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the written test or the oral examination, successful participation in the project accompanying this specialisation</p>
8	<p>Classification of the Module</p> <p>--</p>
9	<p>Weighted Factor for the Final Grade</p> <p>16 per cent</p>
10	<p>Module Representative and Full-time Lecturers</p> <p>Prof. Dr. Stefan Lemke</p>
11	<p>Other Information</p> <p>References on literature will be announced at the start of lectures.</p>

SPF Financial Statement / Taxes / Auditing					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Corporate Accounting 2 SWS: Financial Statement 3 SWS: International Accounting 4 SWS: Company Taxation 1 SWS: Taxation Procedure 1 SWS: Tax Balance		Contact Time 13 SWS / 195 h	Selbststudium 345 h	Planned group size max. 40 students
2	<p>Learning outcomes / Competences</p> <p>Corporate Accounting Students learn the set-up of a corporate financial statement according to HGB in consideration of the AktG, the PubLG and international accounting principles. They are able to explain and analyse the requirements for the duty of consolidated financial reporting, the differentiation of the consolidated companies as well as the individual steps of consolidation.</p> <p>Financial Statement Students are able to discuss the theoretical and practical foundations of financial statements and properly audit statements of annual accounts under particular consideration of the accounting provisions and on the basis of the so-called risk, process and system-oriented audit approach. Furthermore, students are informed about the profession of the auditor and are able to explain relevant professional problems.</p> <p>International Accounting Students are enabled to prepare financial statements according to the International Financial Reporting Standards (IFRS). The main focus lies on the connection between decisions of the person who prepares the balance and the processing of the information stated in the IFRS annual accounts.</p> <p>Company Taxation Participants learn the principles of the German corporate tax law with regard to individual companies, private companies and incorporated companies. They know the encumbrance and exoneration facts and are able to orient their business activities towards them.</p> <p>Taxation Procedure Students become acquainted with the tax responsibilities of the taxation procedure. They are able to explain the procedural obligations, to avoid risks that result from the procedural law as well as to seize an opportunity if it comes up.</p>				

2	<p>Learning outcomes / Competences (continuation)</p> <p>Tax Balance Students are able to describe the application of the accounting law. They improve their knowledge from the courses "External Accounting" and "Taxes" by processing various case studies. Due to the decisiveness of the commercial balance for the tax balance, they delve into questions of accounting and commercial law.</p>
3	<p>Topics</p> <p>Corporate Accounting</p> <ul style="list-style-type: none"> • Duty of consolidated financial reporting and differentiation of the consolidated companies • Principles of consolidation • Full consolidation of affiliated companies • Consolidation of other, not fully consolidated companies • Deferred tax and currency conversion in the consolidated financial statement • Particular components of financial statements • Group annex and management report • Fundamentals of IFRS and US-GAAP and their relevance for German financial statements • Comparison of HGB, IFRS and US-GAAP with regard to selected topics <p>Financial Statement</p> <ul style="list-style-type: none"> • Fundamentals: functions, stages, legal backgrounds • Auditing of financial statements • The profession of the auditor <p>International Accounting</p> <ul style="list-style-type: none"> • Purposes of international accounting according IFRS • Business evaluation and financial statement • Cash flow statement • The IFRS framework • Intangible assets / company value • Financial instruments • Fixed assets and leasing • Stockpiles and long-term contract manufacturing • Pension liabilities • Deferred taxes <p>Business Taxation</p> <ul style="list-style-type: none"> • Individual companies <ul style="list-style-type: none"> ○ Revenue facts and revenue calculation ○ Loss compensation and loss deduction ○ Disposition and remit ○ Transnational activities ○ Income tax law

<p>3</p>	<p>Topics (continuation)</p> <p>Business Taxation (continuation)</p> <ul style="list-style-type: none"> • Private companies <ul style="list-style-type: none"> ○ Taxation of co-entrepreneurs ○ Facts / prerequisites according to Article 15 paragraph 1 No. 2 of the Income Tax Act ○ Transmission of goods with co-entrepreneurs ○ Beginning and end of a private company ○ Losses with limited liability ○ Special corporate forms • Incorporated companies <ul style="list-style-type: none"> ○ Partial-income method ○ Taxation of the shareholder according to the Income Tax Act ○ Private and material liability for corporate taxation ○ Tax group ○ Reorganisation tax law <p>Taxation Procedure</p> <ul style="list-style-type: none"> • Tax liability law • Procedural law • Legal protection in tax matters and tax procedures <p>Tax Balance</p> <ul style="list-style-type: none"> • Principles of calculating a tax balance sheet by operating assets comparison • Principles of documentation and accounting principles • Accounting on the merits (balance sheet approach) • Heightwise balancing (assessment) • Consideration of drafts and deposits • Deferral of taxation due to transmission of hidden reserves and the creation of tax-free reserves <p>The substantive focus of the topics lies on the lecturers.</p>
<p>4</p>	<p>Forms of Teaching</p> <p>Seminar lessons, self-study, group work, project work, presentations</p>
<p>5</p>	<p>Prerequisites for Participation</p> <p>Formal: none</p> <p>Contentual: topics of the courses "Internal Accounting", "External Accounting" and "Taxes"</p>
<p>6</p>	<p>Types of Examination</p> <p>Written test or oral examination, term paper</p>
<p>7</p>	<p>Prerequisites for the Award of Credit Points</p> <p>Passing of the written test, successful completion of the term paper</p>
<p>8</p>	<p>Classification of the Module</p> <p>--</p>

9	Weighted Factor for the Final Grade 16 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Margit Ernenputsch, Prof. Dr. Hans-Jochem von Beckerath, Prof. Dr. Harald Lutz, Prof. Dr. Norbert Seeger
11	Other Information References on literature will be announced at the start of lectures.

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SPF Business Informatics					
	Workload 540 h	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses 2 SWS: Operational Data Management 2 SWS: Object-oriented Development of Business Applications 2 SWS: Use of Business Application Systems 2 SWS: Internet Economics 2 SWS: Content, Web and Knowledge Management 3 SWS: Information and Business Process Management		Contact Time 13 SWS / 195 h	Self-study 345 h	Planned group size max. 40 students
2	<p>Learning outcomes / Competences</p> <p>Operational Data Management Participants become acquainted with the operational data management as a key objective of business informatics. On the one hand they deal with the design of database systems as a basis for operational applications, on the other hand with the development of data warehouse systems as a basis for the decision-supporting systems as well as with the appropriate IT tools and methods.</p> <p>Object-oriented Development of Business Applications Students deal with the fundamental principles of software development. The focus is on the profession-orientated stages, first of all the analysis phase in which the requirements of the future application system are determined.</p> <p>Use of Business Application Systems Students acquire advanced knowledge in the methodology and application of an Enterprise Resource-Systems (ERP system). Here the focus is on value-adding primary processes. The students are enabled to explain in what way operational application systems fulfil a cross-cutting function in business informatics and they are able to explain the corresponding interface knowledge to different branches of business.</p> <p>Internet Economics Participants deal with the changes in the professional practice that lie behind the keywords "e-business" or "e-commerce" and which they are able to explain within the framework of the traditional, primarily microeconomic approaches. They are also able to describe innovative approaches of the electronic markets that are available in the context of internet economics as well as to explain success factors in regard of information and communication technologies.</p>				

<p>2</p>	<p>Lernergebnisse (learning outcomes) / Kompetenzen (Fortsetzung)</p> <p>Content, Web and Knowledge Management Participants deal with the rules and structures of web publishing that are required for a rational use of the intranet as a common overlap of the three topic areas stated in the title of this course. They are able to use content management systems (CMS) as a means for handling unstructured information and to recognise new opportunities for a company's knowledge management that are provided by this tool. Most of all, they deal with the question to what extent the new technologies are able to give new impetus for knowledge management.</p> <p>Information and Business Process Management Students become acquainted with the information and business process management as a management and controlling tool. They are able to explain, how anticipatory, systematic and prompt action contributes to the implementation and operation of IT systems in consideration of the dynamics and innovative leaps of modern information and communication technologies.</p>
<p>3</p>	<p>Topics</p> <p>Operational Data Management</p> <ul style="list-style-type: none"> • Overview of the operational data management • Database administration • Data modelling • Data warehousing • Data management organisation <p>Object-oriented Development of Business Applications</p> <ul style="list-style-type: none"> • Basic idea of software engineering • Object-oriented analysis • Object-oriented design - architectures • Object-oriented programming – web applications • Object-oriented development with RUP (Rational Unified Process) <p>Use of Business Application Systems</p> <ul style="list-style-type: none"> • Fundamentals of the use of operational application systems • Architecture of an ERP systems • Use of an ERP system to support operational business processes • Case studies: "Sales processes", "Procurement processes", "Disposition processes" • Customising of an ERP system <p>Internet Economics</p> <ul style="list-style-type: none"> • Electronic platforms of internet economics • Principles of internet economics • Value creation in internet economics <p>Content, Web and Knowledge Management</p> <ul style="list-style-type: none"> • Basic situation and concept formation • Web publishing • Content management and content management systems (CMS) • Intranet-based knowledge management

3	Topics (continuation) Information and Business Process Management <ul style="list-style-type: none"> • Organisation of information management • Introduction to process management • Conception of process management • Roles and participants in process management • Methods of process modelling • Process modelling and process simulation (ARIS Business Architect) • Workflow management systems • Case studies <p>The substantive focus of the topics lies on the lecturers.</p>
4	Forms of Teaching Seminar lessons, self-study, group work, project work, exercises in the IT lab
5	Prerequisites for Participation Formal: none Contentual: topics of the course "Basics of Business Informatics"
6	Types of Examination Written test or oral examination, term paper including presentation
7	Prerequisites for the Award of Credit Points Passing of the written test or the oral examination, successful completion of the term paper including preparation of a slide set, a handout and a presentation
8	Classification of the Module --
9	Weighted Factor for the Final Grade 16 per cent
10	Modulbeauftragte/r und hauptamtlich Lehrende Prof. Dr. Andreas Gadatsch, Prof. Dr. Dirk Schreiber, Prof. Dr. Thorsten Stein
11	Other Information References on literature will be announced at the start of lectures.

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6.3 Specialisations of Cooperating Universities

SPF at a Cooperating University					
	Workload --	Credits 18	Frequency 4th/5th Semester/each Semester		Duration 1 Semester
1	Courses Selection of a specialisation in consultation with, for example, the TH Köln/ University of Applied Sciences		Self-study --	Self-study --	Planned group size --
2	Learning outcomes / Competences --				
3	Topics --				
4	Forms of Teaching --				
5	Prerequisites for Participation --				
6	Types of Examination --				
7	Prerequisites for the Award of Credit Points --				
8	Classification of the Module --				
9	Weighted Factor for the Final Grade 16 per cent				
10	Module Representative and Full-time Lecturers Lecturers of the cooperating university				
11	Other Information <p>Students have the opportunity to choose from the specialisations of the cooperating universities (e. g. TH Köln/ University of Applied Sciences).</p> <p>For any questions concerning the topics, the workload, the prerequisites for participation, the types of examination, the prerequisites for the award of credit points and the lecturers, please refer to the module catalogues of the cooperating universities available under the following links:</p> <p>Fachhochschule Köln: http://www.f04.fh-koeln.de/imperia/md/content/hp-f04/studium/studiengaenge/betriebswirtschaftslehre/betriebswirtschaftslehre_bachelor/14_03_2012_modulhandbuch__bwl_bsc.pdf</p>				

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7 Practical Focus of the 6th Semester

In the 6th semester students have the opportunity to choose between the completion of a practical semester in form of an internship (at home or abroad) or a study semester abroad ([Chapter 8: Study Semester Abroad](#))

Practical Semester					
	Workload 900 h	Credits 30	Frequency 6th Semester/each Semester		Duration 1 Semester
1	Courses		Contact Time	Self-study 900 h	Planned group size --
2	<p>Learning outcomes / Competences</p> <p>Working in a real-life company and participating in the daily organisational routines, students become aware not only of business-related questions but also of the challenges of the professional work with the corresponding social, ecological and intercultural issues.</p> <p>The students become familiar with the professional reality, they apply the knowledge and skills acquired in the course of their study to concrete tasks and they participate in the solution of business problems. Thus the connection between study and professional practice is strengthened.</p>				
3	<p>Topics</p> <p>The topics and the field of work depend on the employer; students have to come to an agreement with the employer in this matter in advance.</p>				
4	<p>Forms of Teaching</p> <p>Practical activities under supervision</p>				
5	<p>Prerequisites for Participation</p> <p>Formal: The practical semester shall be approved to students who have completed at least four semesters and who have achieved at least 70 ECTS in examinations which are subject to the grading regulations laid down in Article 15 paragraph 3 of the Examination Regulations.</p> <p>Contentual: contents of the so far completed modules</p>				
6	<p>Types of Examination</p> <p>Final report (countersigned by the place of internship) with a guiding value of 3,000 words and a qualified certificate of the place of internship</p>				
7	<p>Prerequisites for the Award of Credit Points</p> <p>Submission of the countersigned final report and of the internship certificate; practical activity/ carrying out the assigned tasks</p>				
8	<p>Classification of the Module</p> <p>--</p>				
9	<p>Weighted Factor for the Final Grade</p> <p>0 per cent</p>				

<p>10</p>	<p>Module Representative and Full-time Lecturers</p> <p>Organisational:</p> <ul style="list-style-type: none"> • Sonja Atai (Coordinator for Practical Semesters Sankt Augustin) • Antje Röbbert (Coordinator for Practical Semesters Rheinbach) <p>Technical:</p> <p>The person in charge of supervision (authorised examiner from the teaching staff)</p>
<p>11</p>	<p>Other Information</p> <p>As an alternative to the practical semester, students may complete a study semester abroad.</p>

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8 Opportunities of Studying Abroad

Students have the opportunity to complete a study semester abroad in the 5th, 6th or 7th semester.

In the 5th and 7th semester the study semester abroad substitutes the (recognised) academic achievements at the foreign university, the 6th semester opens the choice between a practical semester at a company or a study abroad semester.

- Study Semester Abroad 5th Semester
- Study Semester Abroad 6th Semester
- Study Semester Abroad 7th Semester

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Study Semester Abroad 5th Semester					
	Workload 900 h	Credits 30	Frequency 5th Semester/each Semester		Duration 1 Semester
1	Courses		Contact Time	Self-study 900 h	Planned group size --
2	<p>Learning outcomes / Competences</p> <p>During the study semester abroad students give their study an international orientation. By setting individual subject focus, they improve their market attractiveness (employability). In the course of this, they improve their language competence in the respective study/ local language (particularly with regard to the subject-specific vocabulary) as well as their intercultural competence.</p> <p>Within the framework of the recognition of the study semester abroad in the 5th semester, students improve their knowledge in a specialisation in the corresponding amount of 18 ECTS. Furthermore, they attend business-oriented courses as an equivalent to the other modules of the 5th semester ("Corporate Management" and "Methodological Elective I" with each 6 ECTS). Therefore, the content and learning outcomes of the 5th semester can be depicted at a university abroad.</p> <p>During the study semester abroad, students gain knowledge in the group work with students from different countries as well as in different modes of operation and by this improve their capacity for intercultural teamwork. Students may attend business-oriented modules whose content rounds off their previous study.</p>				
3	<p>Topics</p> <ul style="list-style-type: none"> • Acquisition, description and evaluation of international experiences • Become acquainted with different teaching, examination and working methods in international teams • Become acquainted with different mentalities and cultures • Skills and knowledge according to the subjects at the foreign university (equivalent to the subjects of the 5th/7th semester) 				
4	<p>Forms of Teaching</p> <p>Courses, exercises, group work, presentations, term papers</p>				
5	<p>Prerequisites for Participation</p> <p>Formal: students should complete the first 4 semester of the study programme at HBRS before taking this option. Further rules and regulations of the university abroad may apply.</p> <p>Contentual : contents of the so far completed modules</p>				
6	<p>Types of Examination</p> <p>As advised at the university abroad, i.e. usually in form of a continuous assessment regime.</p>				

7	Prerequisites for the Award of Credit Points <ul style="list-style-type: none"> • Passing of the required study and examination achievements at the foreign university • Students will hand in an essay about their experiences and newly acquired competencies during their semester abroad • Submission of the transcript of records stating the coursework done abroad.
8	Classification of the Module --
9	Weighted Factor for the Final Grade Coursework completed at a university abroad will be recognized towards the study programme according to § 8 BPO.
10	Module Representative and Full-time Lecturers Concerning organisational questions and the course selection: <ul style="list-style-type: none"> • Sonja Atai for students studying at Campus Sankt Augustin • Stefanie Drügg for students studying at Campus Rheinbach
11	Other Information For interested students, the university offers information sessions on this module once a semester

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Study Semester Abroad 6th Semester					
	Workload 900 h	Credits 30	Frequency 6th Semester/each Semester		Duration 1 Semester
1	Courses --		Contact Time	Self-study 900 h	Planned group size --
2	Learning outcomes / Competences <p>During the study semester abroad students give their study an international orientation. By setting individual subject focus, they improve their market attractiveness (employability).</p> <p>In the course of this, they improve their language competence in the respective study/local language (particularly with regard to the subject-specific vocabulary) as well as their intercultural competence. They gain knowledge in the group work with students from different countries as well as in different modes of operation and by this improve their capacity for intercultural teamwork. They gain additional expertise by attending modules with an international or country-specific orientation. Students may attend business-oriented modules whose content rounds off their previous study.</p>				
3	Topics <ul style="list-style-type: none"> • Acquisition, description and evaluation of international experiences • Become acquainted with different teaching, examination and working methods in international teams • Become acquainted with different mentalities and cultures 				
4	Forms of Teaching Courses, exercises, group work, presentations, term papers				
5	Prerequisites for Participation Formal: A study abroad semester shall be approved to students who have completed at least four semesters and who have achieved at least 70 credit points in examinations which are subject to the grading regulations laid down in Article 15 paragraph 3 of the Examination Regulations. Contentual: contents of the so far completed modules				
6	Types of Examination As advised at the university abroad, i.e. usually in form of a continuous assessment regime.				
7	Prerequisites for the Award of Credit Points <ul style="list-style-type: none"> • Registration in relevant business administration courses at a university abroad with workload of 30 ECTS • Students will hand in an essay about their experiences and newly acquired competencies during their semester abroad • Submission of the transcript of records stating the coursework done abroad. 				
8	Classification of the Module --				

9	Weighted Factor for the Final Grade 0 %
10	Module Representative and Full-time Lecturers Concerning organisational questions and the course selection: <ul style="list-style-type: none"> • Sonja Atai for students studying at Campus Sankt Augustin • Stefanie Drügg for students studying at Campus Rheinbach Concerning technical questions: The person in charge of supervision within the department (authorised examiner from the teaching staff)
11	Other Information For interested students, the university offers information sessions on this module once a semester

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Study Semester Abroad 7th Semester					
	Workload 900 h	Credits 30	Frequency 7th Semester/each Semester		Duration 1 Semester
1	Courses --		Contact Time	Self-study 900 h	Planned group size --
2	<p>Learning outcomes / Competences</p> <p>During the study semester abroad students give their study an international orientation. By setting individual subject focus, they improve their market attractiveness (employability). In the course of this, they improve their language competence in the respective study/ local language (particularly with regard to the subject-specific vocabulary) as well as their intercultural competence.</p> <p>In case of a study semester abroad in the 7th semester, students fulfil the required coursework of the 7th semester at the foreign university ("Final Thesis" and "Tutorial", "Methodological Elective II", "Project or Elective").</p> <p>During the study semester abroad, students gain knowledge in the group work with students from different countries as well as in different modes of operation and by this improve their capacity for intercultural teamwork. Students may attend business-oriented modules whose content rounds off their previous study.</p>				
3	<p>Topics</p> <ul style="list-style-type: none"> • Acquisition, description and evaluation of international experiences • Become acquainted with different teaching, examination and working methods in international teams • Become acquainted with different mentalities and cultures • Skills and knowledge according to the subjects at the foreign university (equivalent to the subjects of the 5th/7th semester) 				
4	<p>Forms of Teaching</p> <p>Courses, exercises, group work, presentations, term papers</p>				
5	<p>Prerequisites for Participation</p> <p>Formal: students should complete the first 4 semester of the study programme at HBRS before taking this option. Further rules and regulations of the university abroad may apply.</p> <p>Contentual: contents of the so far completed modules</p>				
6	<p>Types of Examination</p> <p>As advised at the university abroad, i.e. usually in form of a continuous assessment regime.</p>				
7	<p>Prerequisites for the Award of Credit Points</p> <ul style="list-style-type: none"> • Passing of the required study and examination achievements at the foreign university • Students will hand in an essay about their experiences and newly acquired competencies during their semester abroad • Submission of the transcript of records stating the coursework done abroad. 				

8	Classification of the Module --
9	Weighted Factor for the Final Grade Coursework completed at a university abroad will be recognized towards the study programme according to § 8 BPO.
10	Module Representative and Full-time Lecturers Concerning organisational questions and the course selection: <ul style="list-style-type: none"> • Sonja Atai for students studying at Campus Sankt Augustin • Stefanie Drügg for students studying at Campus Rheinbach
11	Other Information For interested students, the university offers information events on this module once a semester

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9 7th Semester Modules

- Project or Elective
- Methodological Elective II
- Final Thesis
- Colloquium / Tutorial

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Project or Elective					
	Workload 180 h	Credits 6	Frequency 7th Semester/each Semester		Duration 1 Semester
1	Courses 3 SWS: Project Or 4 SWS: 2 seminars of 2 SWS each on practice-oriented methods		Contact Time Project: 45 h Elective: 60 h	Self-study Project: 135 h Elective: 120 h	Planned group size max. 25 students
2	Learning outcomes / Competences Project The practice project on corporate management takes up complex problems from business practice or from the application oriented research in a business-related and global economic context. Under the guidance of the lecturers these problems are analysed and solved by the students. The results are discussed with the contractors of the cooperating international companies in form of a presentation. The projects are conceived and conducted in such a way that the learning effects of the case example can be transferred to similar global practices or research questions. The students are thus enabled to analyse complex problems from the international practice or research and to develop appropriate solution approaches or concepts as well as to assess the effects of different courses of action and to finally decide for one option. At the same time they apply economic and practical methods, they independently organise themselves as part of their team, they lead and moderate discussions and they are able to document and present their approach as well as their solutions. Electives In the course of the Electives students gain knowledge of complex issues from the periphery of the core study areas. Apart from training their social, intercultural and ecological skills, students also learn methods for using their own creativity, for team competence in international teams and for cross-sectoral work. The group work with students who have different focus areas and intercultural backgrounds promotes the development of interdisciplinarity and cooperation as soft skills for a future entry into professional life.				
3	Topics Challenging economic issues as well as complementary and interdisciplinary topics The substantive focus of the topics lies on the lecturers.				
4	Forms of Teaching Self-study, group work, term papers if applicable (on economic, methodological or behavioural topics)				

5	Prerequisites for Participation Formal: none Contentual: comprehensive knowledge in all subjects from the first four semesters as well as good MS-Office skills
6	Types of Examination Documentation and presentation of interim and final results; colloquium (in case of doubts)
7	Prerequisites for the Award of Credit Points Active and regular participation, successful interim and final presentation
8	Classification of the Module --
9	Weighted Factor for the Final Grade 0 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Maike Rieve-Nagel (Head of the Degree Programme Rhb.), Prof. Dr. Dirk Schreiber (Head of the Degree Programme St.A)
11	Other Information The literature is course-related (topics of business administration, corporate management, accounting, finance), the research is to be done by the student.

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Methodological Elective II					
	Workload 150 h	Credits 6	Frequency 7th Semester/ each Semester		Duration 1 Semester
1	Courses 3 SWS: Practice Project Oder 4 SWS: 2 seminars of 2 SWS each on practice-oriented methods		Contact Time 4 SWS / 60 h	Self-study 90 h	Planned group size According to form of teaching: <ul style="list-style-type: none"> • 25 (Project) • 35 (Group work/ Business Game) • 60 (Seminar lessons)
2	Learning outcomes / Competences Building on the fundamental sales and communication instruments, students apply management theories and techniques to problems from the business practice. They independently develop a position and take a stand in discussions. They interact with their fellow students in team negotiation processes and thus develop their ability to take criticism and to be open to compromise.				
3	Topics The topics of the practice projects and the methodological electives are documented in the respective course annotations. Examples for topics of practice-oriented methodological electives: <ul style="list-style-type: none"> • Sales training • Business Game • Management competence • Problem-solving techniques • Creativity techniques The substantive focus of the topics lies on the lecturers.				
4	Forms of Teaching Seminar lessons, group work, project work				
5	Prerequisites for Participation Formal: none Contentual: topics of the modules "Business Administration I – III"				
6	Types of Examination Practice project: preparation of a project documentation and presentation of the project / the results of the business game Practice-oriented methods: ungraded examination				

7	Prerequisites for the Award of Credit Points Practice project: Solving of a posed problem, successful presentation of the results Practice-oriented methods: Passing of the ungraded examination
8	Classification of the Module --
9	Weighted Factor for the Final Grade 0 per cent
10	Module Representative and Full-time Lecturers Prof. Dr. Dirk Schreiber, Frank Maikranz (LfbA)
11	Other Information References on literature will be announced at the start of lectures.

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Final Thesis					
	Workload 360 h	Credits 12	Frequency 7th Semester/each Semester		Duration 1 Semester
1	Courses		Contact Time	Self-study 360 h	Planned group size --
2	Learning outcomes / Competences On completion of the Bachelor's thesis the student is enabled to independently develop and write down a practice-oriented assignment from his/her own subject in consideration of its technical details as well as of its interdisciplinary contexts, according to scientific and subject-related methods, in a clear and professional way and within a given time limit.				
3	Topics Challenging economic issues as well as complementary and interdisciplinary topics				
4	Forms of Teaching --				
5	Prerequisites for Participation Formal: evidence of all required examination achievements (except for one SPF) as well as of the project/ the electives Contentual: contents of the so far completed modules				
6	Types of Examination Written assignment (Bachelor's thesis) with a scope of 15,000 – 17,500 words				
7	Prerequisites for the Award of Credit Points Successful completion of the Bachelor's thesis				
8	Classification of the Module --				
9	Weighted Factor for the Final Grade 15 per cent				
10	Module Representative and Full-time Lecturers First examiner of the Bachelor's thesis from the ranks of professors or a lecturer with particular assignments				
11	Other Information It is possible to write the Bachelor's thesis in cooperation with a company				

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Tutorial / Colloquium					
	Workload 60 h	Credits Tutorial : 2 Colloquium : 4	Frequency 7th Semester/each Semester		Duration 1 Semester
1	Courses 1 SWS: Tutorial 0 SWS: Colloquium (independent preparation)		Contact Time 1 SWS / 15 h	Self-study 45h	Planned group size Ca. 6 students
2	<p>Learning outcomes / Competences</p> <p>Tutorial On completion of the tutorial students have in-depth theoretical and practical knowledge of their subject area. Furthermore, they are enabled to explain and exemplify the process of scientific knowledge acquisition and to deal with theoretical, abstract categories. They are able to explain the difference between non-scientific, pre-scientific and scientific statements. The accompanying seminar involves individual, subject-specific supervision.</p> <p>Colloquium On completion of the colloquium students have presented the proceedings and the results of their Bachelor's theses. They are able to differentiate between non-scientific, pre-scientific and scientific statements. Furthermore, they are able to categorise their Bachelor's theses in the context of business management and to cross-link the thesis with the knowledge acquired during their study.</p>				
3	<p>Topics</p> <p>Tutorial Consolidation of scientific and methodological knowledge during the preparation of the Final Thesis.</p> <p>Colloquium (oral) Oral exam about the specific topic of the Final Thesis.</p> <p>Colloquium (written) Written assignment, rf. BPO</p>				
4	<p>Forms of Teaching</p> <p>Tutorial Individual talks / presentations</p> <p>Colloquium Talk/discussion or written summary of the approach as well as results of the Final Thesis plus preparation of a presentation.</p>				
5	<p>Prerequisites for Participation</p> <p>Formal Tutorial: Admission to the Final Thesis Colloquium: Completion of all module examinations and the Final Thesis Contentual: contents of all completed modules</p>				

6	Types of Examination Tutorial: Proof of performance in form of presentations of the (interim) results Colloquium: Colloquium of 30-45 minutes or written assignement
7	Prerequisites for the Award of Credit Points Tutorial: Attendance and presentation Colloquium: Passing of the colloquium (oral or written)
8	Classification of the Module --
9	Weighted Factor for the Final Grade Tutorial: 0 per cent Colloquium: 5 per cent
10	Module Representative and Full-time Lecturers Begleitseminar: Prof. Dr. Maike Rieve-Nagel, Prof. Dr. Norbert Seeger (Max Bolz, Mischa Ellenberger, Dina Ramien, Jens Juszcak) Kolloquium: First and second supervisor of Final Thesis
11	Other Information The tutorial comprises two components. First, students introduce their intermediate findings in small groups addressing the principals of scientific writing as well as their methodological knowledge. Participation requires timely registration for the tutorial and students need to document their attendance with their signature. We strongly advise to take the tutorial within the first 4 weeks of the duration of their Final Thesis. Secondly, students are required to meet with their supervisor at least once to discuss their scientific approach. This will also be documented by signature of the student.

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