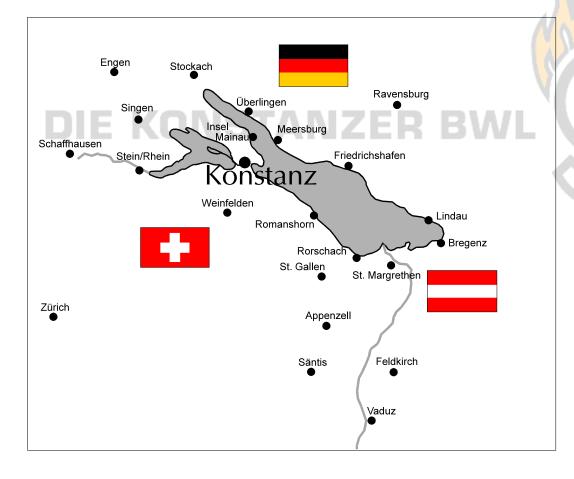
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HTWG Konstanz Constance University of Applied Sciences (UAS)

Business Administration Program (Bachelor of Arts)

Department of Business, Cultural and Legal Studies



Introduction

HTWG Konstanz, University of Applied Sciences, is situated in Konstanz, Baden-Württemberg, in southern Germany at the border to Switzerland. It is the largest city on the shore of Lake Constance with approximately 85,000 inhabitants.

Since Winter 1991/1992, the University has been offering full-degree programs in Business Administration, which are established within the Department of Business, Cultural and Legal Studies. About 400 students are regularly enrolled in the Business Administration programs, (Undergraduate and Graduate level). Thus, we offer a Bachelor of Arts Program in Business Administration and a Masters Program (M.A) in Business Administration emphazising Corporate Governance.

The program is divided into seven semesters including a practical study semester in the fifth semester. English is a compulsory subject in the second, third and fourth semester with the aim of preparing our students for the use of this language in the context of professional activities in a globalized economy. In addition, as part of the internationalization of the program, specialized courses in the compulsory and elective areas are also offered in English.

Included in this 3 ½ year Bachelor of Arts Program is one compulsory internship/practical study semester (5th semester) usually spent in small, medium-sized businesses or even in large national and/or international companies. The students are encouraged to spend this internship semester abroad, if possible, and over 50% of the students have international work experience when they graduate from our University.

It is our strong conviction, that students can immensely improve their language and professional skills in an international context as well as enhance their personal and professional development and their understanding of different cultural settings.

Apart from the above mentioned, the Department also offers services to the entire University, in that it provides courses in economics and social sciences to the other departments (several Engineering Departments, Architecture and Communications Design, Computer Science). Moreover, the Department coordinates the foreign language programs of the entire University.

Brief Profile of the Bachelor of Arts in Business Administration (BWB) Program

With this module catalogue we would like to give an overview of the competencies our students will acquire in our course of studies in Business Administration and for which professional fields they will be prepared.

In accordance with the idea that a university degree should enable young people to find their way in the respective professional fields - and thus not "produce" "ready-made" graduates for a specific job profile - we have decided on a generalist approach when designing the Business Administration curriculum. This excludes specialization too early in the degree program. Especially for the basically very heterogeneous field of business administration, in which mathematical, legal, and economic mathematical, legal, sociological, psychological and philosophical topics are relevant, this seems to us to be a sensible approach.

In addition to the acquisition of professional competencies, we support our students with regard to further developing their development of personal, methodological and social competencies and skills. This includes the implementation of various (interdisciplinary) projects or an in-house project as part of the preparation for the practical study semester, the development and implementation of various assessment center seminars or working on case studies related to local/regional partner institutions/companies. Finally, social skills can additionally be developed in communication and behavioral training courses.

So, if students decide to study Business Administration at our University, they will not only be offered a lot, but we also expect a lot from them.

According to Galileo Galileo's conviction: "You cannot teach a man anything. You can only help him discover it within himself" we expect from our students: commitment and initiative, critical questioning and the ability to reflect in the joint "discovery process" in order to help shape change where it seems necessary.

Here we follow the call of Pestalozzi:

"Where would we get to if everyone said where would we get to and no one went to see where you would get if you went."

Prof. Dr. Frank Best Dean of Studies Business Administration

Information for International Students participating in the Business Administration Program

Have you ever wondered what business people actually do? Are you interested in understanding the societal, political and economic contexts in which businesses and whole economies operate? Would you like to get involved during your studies, and develop critical thinking skills with a focus on **ethical issues**? If you answered yes to the questions above, then this could be the right program for you.

It is important to know, that our fulltime Business Administration Program is primarily a German-language degree program. You will need C1 level German skills to attend full time. A number of courses are offered in English. Those courses are marked **[EN]**.

Exchange students are welcome to take these classes. Click <u>here</u> for more information. Get your credentials recognized or learn about our German preparation program.

As already mentioned, the Business Administration Program is composed of seven semesters with an internship semester in the fifth semester. The first two semesters are considered to be the basic study period, whereas semesters three through seven are considered to be the advanced study period. The majority of the courses are assigned to specific semesters which is detailed on the following pages.

The design (course structure and content) of our Bachelor-Degree Program has incorporated a generalist approach which excludes (over-)specializing too soon. We believe that a course of study at a University should enable students to succeed in their respective careers - and not simply leave as specialists for particular fields in Business Administration. In particular, for the fundamentally quite heterogeneous field of Business Administration, for which, besides classical economic issues, mathematical, legal, sociological, and psychological theories and methods are relevant, a generalist approach reasonably enhances our graduates' prospects for immediate employment.

In the second, third and fourth semester, English (Business English) is a compulsory subject with the aim of ensuring that our graduates can use this foreign language smoothly. As a special feature of a business administration course at a university, our students systematically deal with questions of ethics and morals in business in the context of lectures in business ethics / corporate ethics in the fourth and sixth semesters. In the sixth and seventh semester, in addition to the compulsory curriculum, students can choose electives, either further foreign languages or business related topics according to their own interests and academic focus.

The subjects for these elective courses come from areas as diverse as marketing, processes (logistics), IT, finance / controlling, international management, human resources, law, or strategic planning. A number of the core and elective courses are held in English, offering our students an additional opportunity to expand their English skills.

Finally, the Business Administration Program concludes with the academic degree Bachelor of Arts (B.A.). Admission for our full-time-students takes place in the summer semester and in the winter semester with 45 study places each. Below you can find the list of Modules and sub-Modules which give an overview of the course structure and which Modules are to be taken in which semester. At the end of each semester, the exams take place in the subsequent examination period (approx. $2\frac{1}{2}$ - 3 weeks). The results of the exams are published by the end of this period.

On the following pages you can find the organizational and academic structure of our Business Administration Program.

Course of Study in the Business Administration Program (Bachelor of Arts)

Module Number + Name	Semester	Name of the Course – German Name of the Course – English	Cr/hrs / Week (SWS*)	ECTS	
Module 1: Fundamentals of Business	BasStud 1	Unternehmensprozesse und –funktionen Company Processes and Functions	4	5	
Module 2: Accounting 1	BasStud 1	Finanzbuchführung und Jahresabschluss Accounting 1 (Financial accounting and annual accounts)	3	5	
Module 3: Fundamentals of Economic Thought	BasStud 1	Grundlagen ökonomischen Denkens Fundamentals of Economic Thought	4	5	
Module 4: Methodological and Social Competency	BasStud 1	DV-gestützte Präsentationen <i>Computer-aided Presentations</i> Projektmanagement <i>Project Management</i>	6	7	
Module 5: Statistics	BasStud 1	Deskriptive Statistik Descriptive Statistics	5	47	
	BasStud 2	Induktive Statistik Inductive Statistics		MA	
Module 6: Mathematics for Economics and	BasStud 1	Analysis Analysis	$\mathcal{N}(\mathcal{O})$		
Business	BasStud 2	Wirtschaftsmathematik <i>Linear Algebra</i> Finanzmathematik <i>Financial Mathematics</i>	8	10	
Module 7: Accounting 2	BasStud 2	Kosten- und Leistungsrechnung Accounting 2 (Cost and Performance Accounting)	3	5	
Module 8: Law	BasStud 2 Grundlagen Recht Fundamentals of Law Wirtschaftsrecht Commercial Law		4	5	
Module 9: English 1	BasStud 2	Wirtschaftsenglisch I [EN] Business English I [EN]	4	5	
Module 10: Supply Chain Management 1 BasStud 2 Gru Fun Proc		Grundlagen und Strategien der Logistik <i>Fundamentals and Strategies in Logistics</i> Produktionsmanagement <i>Production Management</i>	4	6	
Bachelorzwischenprüfund	ı I Intermedia	ate Examination after Year 1	45	30	

Basic Studies- BasStud (Semester 1 + 2)

Advanced Studies - AdvStud (Semester 3 – 7)

Module Number + Name	Semester	Name of the Course – German Name of the Course – English	Cr/hrs / Week (SWS*)	ECTS
Module 11: Marketing	AdvStud 3	Marketing I <i>Marketing I</i> Marketing II	- 4	6
Module 12: AdvStud 3		Marketing II Materialwirtschaft Materials Management and Control	4	6
	AdvStud 3	Prozessmanagement Management of Processes		
Module 13: Accounting 3	AdvStud 3	Investition und Finanzierung Investment & Finance	6	8
	AdvStud 3	Bilanzierung Financial Statement Analysis	, , , , , , , , , , , , , , , , , , ,	•
Module 14: Economics	AdvStud 3	Mikro- und Makroökonomie <i>Micro- and Macroeconomics</i>	6	8
Module 15: IT-Applications in Enterprises	AdvStud 4	IT-Anwendungen im Unternehmen <i>IT-Applications in Enterprises</i>	4	5
Module 16: English 2	AdvStud 3	Wirtschaftsenglisch II [EN] Business English II [EN]	2	2
	AdvStud 4	Wirtschaftsenglisch III [EN] Business English III [EN]	4	5
Module 17: Taxation	AdvStud 4	Unternehmenssteuern Corporate Taxation	4	5
Module 18: Market and Enterprises	AdvStud 4	International Market Access [EN] International Market Access [EN] International Sales Management [EN] International Sales Management [EN]	6	8
Module 19: Business Ethics and Organizational Economics	AdvStud 4	Wirtschaftsethik Business Ethics Organisationsökonomik Theory of Economic Organization	4	7
Module 20: Mandatory Internship Semester (20 weeks / 6 Months)	AdvStud 3+4	Praxissemester vor- und nachbereitende Blockveranstaltungen + Praxis Preparatory and Follow-Up Courses, Workshops and Seminars for the Internship / Work Placement Semester		
	AdvStud 5	Integriertes Praktisches Studiensemester – 20 Wochen in einem Unternehmen / in einer Organisation Internship / Work Placement Semester – 20 weeks in an Enterprise / a Company or in an Organisation	28 + 2	30
Module 21: Corporate Behaviour	AdvStud 6	Corporate Ethics [EN] Corporate Ethics [EN] Wirtschaftspsychologie Business Psychology	4	6
Module 22: HR and Labour Law	AdvStud 6	Personalmanagement Human Resources Management Arbeitsrecht Labour Law	- 4	5

Bachelorthesis	AdvStud 7		NTTV	12
Module 29: Organisation and Leadership	AdvStud 7	Organisation und Führung Organisation and Leadership	4	4
		Projektkolloquium Independent/Individual Study Project – Project Colloquy		
Electives 3 (in general 2 courses)	AdvStud 7	Elective 3a + 3b Or	4	6
Module 28:		Wahlpflichtfächer 3a + 3b		
Module 27: Electives 2 (in general 2 courses)	AdvStud 7	Wahlpflichtfächer 2a + 2b <i>Elective 2a + 2b</i>	4	6
	AdvStud 7	Unternehmensplanspiel Business Simulation	4	5
Module 26: Strategic Planning and Simulation		Strategieentwicklung und –implementierung Strategy Development and Implementation	- 4	
Module 25: Electives 1 (in general 2 courses)	AdvStud 6	Wahlpflichtfächer 1a + b <i>Elective 1a + b</i>	4	6
		International Economics [EN] International Economics [EN]		
Module 24: Internationalisation	AdvStud 6	International Management [EN] International Management [EN]	4	5
	Auvoluu U	Internationale Rechnungslegung International Accounting		5
Module 23: Controlling and Reporting	AdvStud 6	Controlling Controlling	4	5

Explanations:

Electives 1-3 a+b: Courses have to be chosen from a list of courses compiled and published by the Faculty of Business every semester.

The Internship / Work Placement Semester

The compulsory internship/work placement semester in the 5th semester lasts for 20 weeks. Prior to this placement period, students attend seminars that assist them in the preparation for the placement. After the placement the students present und share their working experience to those students who are preparing for their upcoming placement.

The internship/work placement semester is integral part of the degree program. Not only does this period of practical training offer the students the opportunity to acquire and extensively develop various professional skills. In addition, it also provides students with the possibility of learning about the social and economic conditions under which international and domestic business enterprises operate on a daily basis. The placement also offers students an excellent opportunity to evaluate whether or not a particular industry would suit their interests. International placements add an extra benefit in that students are able to see if they would like a career outside their home country.

International / exchange / visiting students are welcome to organize their study abroad stay at our University by including an international work experience at a company in Germany. This could be within the framework of an internship which ideally lasts at least three months.

Faculty and staff in the Business Administration Program would be pleased if they can assist with finding an adequate position / placement for international students.

APPOINTMENTS WITHIN THE DEPARTMENT

Function	Name	Phone (Extension)
Dean Department of Business, Cultural and Legal Studies	Prof. Dr. Thomas Maier	206 – 531
Deputy Dean + Director Business Administration Program	Prof. Dr. Frank Best	206 – 338
Examination Office – Business Administration Program	Prof. Dr. Stephan Grüninger	206 – 251
Internship Office – Business Administration Program	Prof. Dr. Olaf Hoffmann	206 – 655

General Information:

Full-time matriculated program students, who intend to complete the regular 4-year Business Administration Program, are required to take all the courses which are designated to the respective semester which corresponds with the individual student's study stage. However, international visiting students can choose (almost) any combination of courses along their specific interests and with regard to a possible transfer of credits to their home institution.

At the end of every semester a three week examination period starts. Within this period of time all written classroom examinations take place. Deadlines for handing in homework papers and seminar papers are announced by the individual Professor/Lecturer at the beginning of the semester/lecture period.

Lectures and classes in the full-degree Business Administration Program are usually held for 2, 4 or 6 credit hours per week. Credit hours/week: 1 credit hour equals 45 minutes; Credit hours/week reflect the contact hours in class for the students.

Within the gradi	ng system the following grades are used	EK D	DVVL
1.0	1 .	2.7	
1.3	<pre>> very good</pre>	3.0	satisfactory
		3.3	J satisfactory
1.7	_		
2.0	} good	4.0	sufficient
2.3	Jgood	5.0	fail

List of Abbreviations:

C CE	=	certificate (pass/fail); classroom examination: CE 60 = a 60-minute written classroom examination (Klausur) CE 90 = a 90-minute written classroom examination (Klausur), CE 120 = a 120-minute written classroom examination (Klausur) CE 150 = a 150-minute written classroom examination (Klausur) CE 180 = a 180-minute written classroom examination (Klausur)
Р	=	presentation
SP	=	seminar paper
HP	=	homework paper
OE	=	oral examination + time in minutes.

Semester 1 + 2 – Basic Studies

Module 1: Fundamentals of Business – Company Processes and Functions

Prof. Dr. Christa Pfeffer / Prof. Dr. Stefan Waitzinger

Semester	1
ECTS	5
Cr/hrs / Week	4
Form of Assessment	CE 90

Contents:

The course focuses on the following topics:

• The Module gives an introductory overview of concepts in business administration, company forms, company goals, strategies, external and internal accounting, financing, investment, materials management, production, marketing, human resources and corporate management.

Module Objectives Mo1:

Professional competencies

The students learn/experience the interrelationships/interdependencies between the financial and goods management sub-processes within the framework of the overall process and understand the flows of money and goods in the following sections (financing), use of funds (investments), production of goods and services (incl. logistics), and utilization (sales (incl. marketing)).

They will be able to understand the importance of efficient organization and management of this corporate process and its strategic and operational control by the management (including appropriate controlling) and are familiar with current management concepts (e.g. lean management).

They have also learned that the representation of the entrepreneurial process in the balance sheet can be 'shaped' by national and international accounting standards (balance sheet and earnings policy).

Methodical competences

They are familiar with the basic terms of business administration and can apply (simple) methods of business administration (e.g.: Investment analysis, financial analysis, cover point analysis, cash flow analysis, variance analysis, optimization of logistical variables, advertising effectiveness measurement, portfolio analysis, SWOT analysis, company valuation, ABC / XYZ analysis, etc.).

Interdisciplinary competences

The students are further animated to critically (in the sense of a questioning of the logic) deal with the classical statements of business doctrines.

Module 2: Accounting I – Financial Accounting and Annual Accounts

Prof. Dr. Andreas Bertsch

Semester	1	
ECTS	5	
Cr/hrs / Week	3	
Form of Assessment	CE 90	

Contents:

The course focuses on the following topics:

- Fundamentals of managerial accounting
- Basics of financial accounting
- Current business transactions
- Transfers and closing entries
- Profit and loss distribution specific to legal form

Module Objectives Mo2:

Professional competencies

The students know the tasks of corporate accounting. They know how financial accounting is anchored in the company, how business transactions must be recorded there and shown in the annual financial statements under commercial law. In addition, the students know the legal form-specific distribution of profits and losses.

Methodical competences

The students master the technique of double bookkeeping and are able to post both simple and more complex business transactions to T-accounts or to arrange for them to be mapped in bookkeeping systems. In addition, students are able to derive annual financial statements (balance sheet and profit and loss account) from the accounts.

Interdisciplinary competences

The students know how financial accounting data affects external accounting and can therefore fundamentally assess their effects on business decisions.

Module 3: Fundamentals of Economic Thought

Quirin Kissmehl, Lecturer

Semester	1	
ECTS	5	
Cr/hrs / Week	4	
Form of Assessment	CE 90	

Contents:

The course focuses on the following topics:

- Historical genesis of capitalist economic systems
- Functional conditions of market economies
- Control deficits of the market Module del
- Scientific approaches in business administration
- Scientific theoretical foundations of business administration

- Overview of the legal framework for the coordination of interests
- Theoretical foundations for sustainability economics

Module Objectives Mo3:

Professional competencies

The students get an initial orientation to the chosen subject, understand the essential theoretical approaches and conceptual fundamentals of economics and business administration as well as their historical development and have knowledge of the functional conditions of capitalistic market economies.

Methodical competences

The students are able to understand economic decision-making processes and thought patterns and are able to classify and differentiate between the most important science programs in business administration.

Interdisciplinary competences

The students recognize economic questions and problems and are able to classify them taking into account the essential legal framework conditions. They are also able to question these economic issues critically and to relate theoretical offers to current topics and challenges of economic activity.

Module 4: (Part 1) Methodological and Social Competency - Computer-aided Presentations

Prof. Dr. Klaus Kohlöffel

Semester	1	
ECTS	4	
Cr/hrs / Week	4	N A LA LA N
Form of Assessment	Presentation (R)	

Contents:

The course focuses on the following topics:

- Excel Applications
- Absolute and relative references; Using functions; Linking spreadsheets; Developing approaches and solutions; Presenting results with graphs
- PowerPoint Applications
- Using the tool bars; General objects; Formatting text boxes; Using the slide master; Tips and tricks
- Creating presentations
- Formal requirements; Different forms of graphs; Creating story-lines; Preparing presentations

Module 4: (Part 2) Methodological and Social Competency - Project Management I

Viola Schäfer, Lecturer

Semester	1
ECTS	3
Cr/hrs / Week	2
Form of Assessment	CE 60

Contents:

The course focuses on the following topics:

- Basic fundamentals in project planning (Planning, Performance, Controlling)
- Handling of project planning instruments
- Realization of small group projects in partnership with local companies
- Self-Induction into an unfamiliar problem
- Planning and control of an independent real-world project in partnership with a local company
- Completion and assessment of project
- Project Presentations

Module Objectives Mo4:

Professional competencies

Students are able to plan, execute and control projects alone as well as in teams.

Methodological competencies

The students master the methodical handling of essential project planning and control instruments and they are able to apply them in different project contexts. They are able to visualize and present project results.

Interdisciplinary competencies

Students will deepen their ability to analyze problems in teams, to develop solutions and to present them to target groups.

Module 5: (Part 1) Statistics - Descriptive Statistics

Prof. Dr. Nils Henker

Semester	1	N A D A A A
ECTS	4	
Cr/hrs / Week	3	
Form of Assessment	CE 60	

Contents:

The course focuses on the following topics:

- Data analysis basics (scaling, graphic representations)
- One-dimensional evaluations (location parameters, dimensions of spread, skewness)

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- Concentration coefficients (Gini, CR, Herfindahl)
- Multi-dimensional evaluations (measures of association: Bravais-Pearson, Spearman, contingency coefficient and linear regression)
- Price indices from Laspeyres and Paasche with rebasing etc.
- Time series analysis and autocorrelation

Module 5: (Part 2) Statistics - Inductive Statistics

Prof. Dr. Nils Henker

Semester	2	
ECTS	3	
Cr/hrs / Week	2	
Form of Assessment	CE 60	

Contents:

The course focuses on the following topics:

- Probability and distribution functions (Binomial- distribution, hypergeometric distribution, Poisson distribution, Exponential distribution, Normal distribution)
- expected value of harm and expected value of benefit
- Central limit theorem and approximation to the normal distribution Normal Distribution
- Point estimation methods: Bayes method and maximum likelihood
- Interval estimation methods
- Hypothesis testing for a single sample, multiple independent samples independent samples and connected samples (e.g., Gaussian test Gaussian test, difference tests, contingency test, analysis of variance

Module Objectives Mo5:

Professional competencies

Students know measures to describe the location and dispersion of a statistical mass. They know which correlation measures to use for different scaling of characteristics and to distinguish the direction and strength of a correlation. They have knowledge of different price indices and their strengths and weaknesses. Finally, they are able to recognize different distributed random variables and calculate probabilities for individual events.

Methodological competences

Students are able to analyze relationships between characteristics using regression calculus. They are able to determine price developments or inflation rates and master the additive decomposition of a time series into trend and seasonal components in order to make forecasts.

They are able to calculate expected loss values in simple risk situations and are able to estimate a situation parameter using the maximum likelihood or Bayes method. Finally, they understand how a significance test works and can apply the methodology and transfer it to other tests.

Interdisciplinary competencies

Students learn that number-based decision systems capture only part of reality (cf. e.g. so-called perceived inflation). They recognize that science is not infallible (cf. e.g. the significance level in hypothesis testing).

Module 6: (Part 1) Mathematics - Analysis

Dr. Dirk Trescher, Lecturer

Semester	1	
ECTS	4	
Cr/hrs / Week	3	
Form of Assessment	CE 90	

Contents:

The course focuses on the following topics:

• The lecture includes classical methods from analysis, which are important for applied economics. The focus is placed on the following topics: differential calculus with a variable variable: difference and differential quotient, mean value theorem, continuity and differentiability, derivation rules, higher derivatives, differential of a function. Furthermore, specific applications are presented that are important in applied economics: local extreme values, turning points, De L'Hospital's rule, Newton's method, Taylor development, elasticities, Amoroso-Robinson relation. In addition, applications are presented specifically for microeconomic analyzes: Optimization with and without secondary conditions, partial and total differential. Finally, integral calculations with applications are presented.

Module 6: (Part 2) Mathematics – Linear Algebra

Prof. Dr. Klaus Kohlöffel

Semester	2
ECTS	4
Cr/hrs / Week	3
Form of Assessment	CE 90

Contents:

The course focuses on the following topics:

- Vector calculus: basic concepts and operations, Linear combinations, independence / dependence.
- Matrices: elementary matrix operations, inverse, rank, determinants.
- Linear systems of equations: solution space, criteria for solvability, elimination method and Cramer's rule for solving systems of equations.
- Linear systems of inequalities: solution space, formation of the canonical form.
- Linear programming: economic problems problems, formation of optimization models, Determination of graphical and analytical solutions.
- Use of EXCEL for matrix operations and for solving optimization models.

Module 6: (Part 3) Mathematics – Financial Mathematics

Prof. Dr. Andreas Bertsch

Semester	2			
ECTS	2			
Cr/hrs / Week	2		1	
Form of Assessment	CE 60		223.471	
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Contents:

The course focuses on the following topics:

- Mathematical foundations: sequences and series; exponential and logarithmic functions.
- Financial mathematical applications: Depreciation, interest calculation, annuity calculation, amortization calculation, price and yield calculation.
- Use of EXCEL in financial mathematical applications.

Module Objectives Mo6:

Professional competencies

Students are introduced to the mathematical principles used in modern business administration, economics as well as in finance.

Methodological competencies

The students master important analog and digital concepts and instruments for the quantitative analysis of business problems.

Interdisciplinary competencies

Students will develop their ability to abstract complex issues, to illustrate them with simplified models, and finally to interpret the results.

Module 7: Accounting II - Cost- and Performance Accounting

Prof. Dr. Olaf Hoffmann

Semester	2
ECTS	5
Cr/hrs / Week	3
Form of Assessment	CE 90

Contents:

The course focuses on the following topics:

- Full cost accounting (cost element, cost center, cost unit accounting)
- Partial cost accounting (methods, relevant problems)
- Profitability analysis (customer success analysis, multi-level DB)
- Decision situations (decision-oriented cost accounting)
- Planned cost accounting (variance analysis, fixed cost allocation)

Module Objectives Mo7:

Professional competencies

The students know the conceptual basics, typical problems and procedures of cost accounting. They are familiar with the structure of cost accounting systems.

Methodological competencies

Students effectively apply the most important cost accounting methods and interpret their results. They are able to critically evaluate cost accounting and its methods in the context of other business functions. They are able to familiarize themselves with more advanced viewpoints based on the literature.

Interdisciplinary competencies

Students recognize accounting as the data basis for cost accounting and its implications for the design of cost element accounting. The students develop and deepen their knowledge by working on tasks and cases, which is partly done in groups.

Module 8: (Part 1) Law - Fundamentals of Law

Christian Hofmann, Lecturer [Judge at the State Court]

Semester	2
ECTS	2
Cr/hrs / Week	2
Form of Assessment	CE 150 (Exam together with Part 2)

Contents:

The course focuses on the following topics:

• After an introductory brief overview of the legal system, the focus of the lecture is on civil law. First of all, the approach to legal issues (case processing method) and - in a brief form - practical issues of law enforcement (investigation proceedings and foreclosure; evidence and burden of proof) are dealt with. Following this, the basics of contract law and the general part of the BGB are discussed (in particular: facts and interpretation of declarations of intent, conclusion of contract, contestation, immoral and illegal legal transactions, legal capacity / legal capacity, natural and legal persons, representation, statute of limitations). From the general part of the law of obligations, the subject of the lecture is: content of obligations, law of general terms and conditions, law of defaults in performance. In this context, different types of contracts of the special part of the law

of obligations (especially sales contract [with warranty for material defects], loan, rent, loan, service contract, work contract, order) as well as the basics of tort law are addressed. Furthermore, from the area of property law, possession and ownership of movable and immovable property are discussed.

Module 8: (Part 2) Law – Commercial Law

Julia Tilgen-Kramm, Lecturer [Attorney at Law]

Semester	2
ECTS	3
Cr/hrs / Week	2
Form of Assessment	CE 120 (Exam together with Part 1)

Contents:

The course focuses on the following topics:

- Commercial law: concept of merchant, company, representation, transfer of business, commercial register and commercial transactions.
- Company law: legal relationships between shareholders, company and creditors, requirements for the different company forms during formation, financing, decision-making, management, representation, liability, change of shareholders and dissolution with special attention to GbR, OHG, KG, GmbH and AG.
- Suitable legal forms for a start-up company. Discussion of important European company forms, in particular the SE.

Module Objectives Mo8:

Professional competencies

Acquisition of basic knowledge in the area of civil law as well as commercial and corporate law

Acquisition of basic legal working techniques

Development of problem awareness in connection with legal issues

Application of the most important regulations to selected practical cases

Methodical competences

Working with legal texts (legal and contractual texts)

Systematic treatment of legal issues

Interdisciplinary competences

Diligence in reading texts

Ability to recognize possible legal problems in operational circumstances in good time and to formulate legal solutions oneself or to pass them on to an expert (e.g. lawyer) in a problem-oriented manner.

Module 9: English 1 – Business English I [EN]

Prof. Dr. Sharon Zaharka

Semester	2	
ECTS	5	
Cr/hrs / Week	4	
Form of Assessment	CE 90	

Contents:

The course focuses on the following topics:

 Students become familiar with a variety of business topics and learn and practice communicative skills required in the globalized business world. Students expand their specialized vocabulary and practice 'fluency'.

Module Objectives Mo9:

Professional Competencies

The students are proficient in the English language in a business context in written and oral communication at the B2 level of the Common European Framework of Reference. They have expanded their communicative skills through the use of specialist vocabulary.

Methodical competences

The students know different types of business correspondence and can produce them yourself, taking into account the differences between formal and personal style. They are able to make phone calls in the business area and give a prepared presentation. They also can describe diagrams and graphs, compare and interpret developments. They become acquainted with designing a Curriculum Vitae / Résumé.

Interdisciplinary competences

The students know about the importance of politeness and diplomacy in English and master the vocabulary of "softening one's statements". The students' reading strategies and formulation techniques are enhanced by text work with regard to the identification of 'topic sentences' and' paraphrasing '. The ability of the students to work in a team is strengthened through role plays 'and case studies.

Module 10: (Part 1) Supply Chain Management 1 - Fundamentals and Strategies in Logistics

Prof. Dr. Michael Hadamitzky

Semester	2	
ECTS		
Cr/hrs / Week	JIANZER DVVL	
Form of Assessment	CE 90 (Exam together with Part 2)	

Contents:

The course focuses on the following topics:

- Terminological and conceptual basics
- Building blocks and processes of logistics and supply chain Management
- Logistics cost and performance targets
- Design principles of logistics
- Development lines in logistics and supply chain Management
- Reference and model frameworks for corporate and strategic analysis
- Application of selected methods for strategic analysis of logistics companies

Module 10: (Part 2) Supply Chain Management 1 – Production Management

Prof. Dr. Michael Hadamitzky

Semester	2	
ECTS	3	

Cr/hrs / Week	2
Form of Assessment	CE 90 (Exam together with Part 1)

Contents:

The course focuses on the following topics:

- Business-technological basics of production, production and value-added management.
- Tasks and goals of production management
- Production typologization in theory and corporate practice
- Toyota Production System and Operations Excellence: Principles, building blocks and methods
- POL study "Factory concepts in Germany as a business location
- Future perspectives of digital value creation

Module Objectives Mo10:

Professional competencies

The students understand the cross-industry strategic relevance of production and logistics. In addition, the students have a sound knowledge of business management in the following areas fundamentals, strategies and concepts of supply chain management, production and logistics.

Methodological competencies

Students collect, analyze and evaluate data using quantitative and qualitative methods on selected cross-company value-added processes. They use business management methods to analyze factors internal and external to the company as a starting point for developing a case study.

Interdisciplinary competencies

Students will use techniques of applied scientifically based work independently and in working groups and develop an understanding of problem solving for complex interrelationships. They engage in group and event discourse and use modern communication and self-management methods. and self-management methods.

Semester 3 – 7 – Advanced Studies

Module 11: Marketing – Marketing I+II

Prof. Dr. Christa Pfeffer

Semester	3	
ECTS	6 (3+3)	
Cr/hrs / Week	4 (2+2)	
Form of Assessment	CE 120	

Contents:

The course focuses on the following topics:

- Basics of strategic marketing (strategic situation analysis, target and strategy planning and
- strategy concepts)
- Consumer behavior (advertising and consumer psychology)
- Marketing-Mix und Marketing-Management
- Online-Marketing (Social Media-, Influencer-, Content-Marketing und E-Commerce)
- Storytelling

• Customer Journey

Module Objectives Mo11:

Professional competencies

Students learn scientific and practical approaches to both strategic and operational marketing. The content focuses on the instruments of strategic marketing (e.g. market analyses, competitive strategies, positioning models, customer journey concepts), scientific theoretical foundations and theories of consumer behavior and the transformation of these into operational instruments of the marketing mix.

Methodological competencies

In addition, students are able to critically evaluate concepts, theories and methods from the areas of product, price, communication and distribution management and identify potential problem areas and work out solutions based on options for action. Combined with the knowledge from the lectures of the module Marketing, the students have quasi-practical experience of the market-oriented management of a brand thanks to the consistent processing of a concrete brand, which is characterized by entrepreneurial decisions, target and competitive conflicts as well as control.

Interdisciplinary competencies

The students are able to demonstrate the complexity of marketing decisions and to convey instruments, as well as their practical application, for coping with complexity. Through current practical examples, students experience the bridge between theoretical contexts and their practical application in the corporate world.

Module 12: (Part 1) Supply Chain Management 2 - Materials Management and Control

Prof. Dr. Stefan Schweiger

Semester	3	
ECTS	3	
Cr/hrs / Week	2	
Form of Assessment	CE 90 (Exam together with Part 2)	

Contents:

Predominantly the course focuses on the following topics:

• Basics of materials management, materials rationalization, - demand, stock demand, stock, procurement, storage, distribution, disposal.

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Module 12: (Part 2) Supply Chain Management 2 - Management of Processes

Prof. Dr. Stefan Schweiger

Semester	3
ECTS	3
Cr/hrs / Week	2
Form of Assessment	CE 90 (Exam together with Part 1)

Contents:

Predominantly the course focuses on the following topics:

• Process management basics (definitions, functional vs. process orientation, process types, process visualization), concepts for process optimization (basic principles, standardization, business reengineering, quality management, inventory management)

Module Objectives Mo12:

Professional competencies

The students acquire practice-relevant basic knowledge of the tasks, instruments and methods of operational value-added and supply chain management (with a special focus on materials management and process management) and are able to describe the related problems qualitatively and quantitatively by adequate models.

They learn to apply the acquired knowledge to operational problems and to apply them to qualitative (processoriented) and quantitative (process-oriented) structuring of tasks in basically all business areas) as well as quantitative solutions.

Methodological competencies

Students will learn concepts and analysis methods for internal and external supply- chain management optimization as well as their exemplary application.

Interdisciplinary competencies

In the group work on the case studies and exercises accompanying the lectures, the students deepen their competencies with regard to teamwork and communication. students deepen their competencies in teamwork and communication.

Module 13: (Part 1) Accounting 3 – Investment & Finance

Prof. Dr. Andreas Bertsch

Semester ECTS	3			
Cr/hrs / Week	4		iA	
Form of Assessment	CE 150 (Exam together with Part 2)	NGS		119

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Contents:

- Conceptual and financial mathematical basics
- Investment calculus
- Financing policy
- Forms of corporate financing

Module 13: (Part 2) Accounting 3 – Financial Statement Analysis

Prof. Dr. Katrin Hamacher

Semester	3
ECTS	3
Cr/hrs / Week	2
Form of Assessment	CE 150 (Exam together with Part 1)

Contents:

The course focuses on the following topics:

- Purposes of accounting
- Accounting principles
- Recognition and measurement of assets and Liabilities
- Income statement
- Notes and Management Report

Module Objectives Mo13:

Professional competencies

Students will be able to apply alternative methods of investment appraisal to assess the advantageousness or preferability of investment projects. The students have an overview of the tasks of financial management in the company. They are also familiar with the main forms of corporate financing.

Students will be familiar with the economic and legal principles of accounting and will be able to assess the annual financial statements from a commercial law and tax perspective. In addition, students will have in-depth knowledge of the notes and the management report, which complement the annual financial statements as accounting instruments.

Methodological competencies

Students are able to use financial mathematical methods to make investment and financing decisions. They will be familiar with the legal basis for the use of different forms and instruments of economic consequences associated with the use of different forms and instruments of financing.

The acquisition of the economic and legal fundamentals of accounting in the course "Accounting" enables the students to assess the annual financial statements from the perspective of commercial law and tax law. The in-depth examination of commercial and tax law standards on balance sheet content and valuation facilitates the critical analysis of selected balance sheet and P&L items.

Interdisciplinary competencies

Students will be able to assess the impact of investment and financing decisions for the development of the company as a whole. Students will also know how the presentation of the company in external accounting influences entrepreneurial decisions.

Module 14: Economics – Microeconomics & Macroeconomics

Prof. Dr. Erdal Yalcin

Semester	3		
ECTS	8		
Cr/hrs / Week	6		
Form of Assessment	CE 120	K RMI	

Contents:

The course focuses on the following topics:

Microeconomics

This series of lectures represent an introductory course that teaches the fundamentals of microeconomics. The course introduces microeconomic concepts and analyses, supply and demand analysis, theories of the firm and individual behavior, competition and monopoly, and welfare economics. Students will be introduced to microeconomic applications to address problems in current economic policy and consumer/producer related problems throughout the semester.

Macroeconomics

This series of lectures in macroeconomics addresses large scale economic issues such as those which affect the entire economy of a country, in contrast to Microeconomics which looks at smaller scale economic principles. The course focuses on classical macroeconomic theory to answer the question "how the economy works in the long run, when prices are flexible". Moreover, growth theory is introduced to explain the standard of living and its growth rate over the very long run. Finally, business cycle theory is introduced to explain "how the economy works in the short run, when prices are sticky".

Module Objectives - Mo14:

Professional competencies

The course introduces economic concepts and analysis tools, supply and demand analysis, theories of the firm and individual behavior, competition and monopoly, and welfare economics. Moreover, growth theory is introduced to explain the standard of living and its growth rate over the very long run. Finally, business cycle theory is introduced to explain how the economy works in the short run, when prices are sticky.

Methodological competencies

Students learn to make entrepreneurial decisions against the background of economic development. For this purpose, students learn to model the decisions of individual economic actors (households and companies) and to analyze and forecast the consequences of these decisions in market models. In addition, students learn about the decisive influence of the state on the result of market processes for both the short and the long term. Moreover, students understand the effects of monetary and fiscal policy, and the institutionalized incentive systems, and they acquire the ability to assess the effectiveness of economic policy measures in different economic situations.

Interdisciplinary competencies

Students learn concepts which are used in various forms in succeeding business and economics courses. Particularly, most of the methods are utilized in International Economics and International Market Acces.

Module 15: IT - Applications in Enterprises

Prof. Dr. Stefan Waitzinger

Semester	4	Y \ A
ECTS	5	N
Cr/hrs / Week	4	
Form of Assessment	SP	27

Contents:

The course focuses on the following topics:

- Building an "IT" understanding from a business perspective
- Basics of architectures and "layers" of software
- Overview and use of office software, especially MS Excel
- Structure and use of data models using SQL as an example
- Role of IT security in companies
- Development of a basic understanding of software development and the relevance of requirements management
- Getting to know software programs to support agile processes in companies
- processes in companies
- Procedure and criteria for software selection in companies
- ERP systems and practical application using SAP as an example
- Trends in the context of digital transformation

Module Objectives - Mo15:

Professional competencies

Understanding of different common IT/software applications in companies databases and data models

Application of selected software for data analysis and process management (ERP)

Methodological competencies

Use of software systems in modern office environments

Selection of software systems

Evaluation of approaches to software-supported process analysis and automation

Interdisciplinary competencies

Recognition and evaluation of interdependencies between business processes and supporting IT and software systems

Analysis of economic efficiency issues in the introduction of IT/software systems and Aspects of change management in implementation projects.

Module 16: (Part 1) English 2 - Business English II

Prof. Dr. Sharon Zaharka / Lecturer Kate Knittel

Semester	3	
ECTS	2	
Cr/hrs / Week	2	
Form of Assessment	SP	

Contents:

The course focuses on the following topics:

- Students are given an overview of linguistic, structural and stylistic means to improve written expression.
- Current newspaper articles on economic topics will be read, summarized in writing and discussed.
- In addition, oral expression skills will be practiced, especially for discussions.

Module 16: (Part 2) English 2 - Business English III

Prof. Dr. Sharon Zaharka

Semester		
ECTS	VDIANZER DVVL	
Cr/hrs / Week	4	
Form of Assessment	OE 15 Min.	

Contents:

The course focuses on the following topics:

- The students acquire an overview of the specialized vocabulary from the areas of logistics, marketing, production, personnel, economics, and quality.
- In addition, oral expression skills will be developed, in particular for
- small talk with new/foreign business partners
 - the resolution of disagreements,
 - the short presentation
- There is an introduction to negotiation.

Module Objectives - Mo16:

Professional competences:

Knowledge of oral and written text structure; citing literature, quoting and avoiding plagiarism; vocabulary

Methodological competences:

Writing different types of texts (report writing); presenting in English (presentation skills); constructive participation in meetings (meeting skills); social interaction (small talk skills)

Interdisciplinary competencies:

Using instruments and procedures of performance feedback; working in a team; designing learning processes

Module 17: Taxation – Corporate Taxation

Prof. Dr. Katrin Hamacher

Semester	5
ECTS	5
Cr/hrs / Week	4
Form of Assessment	CE 2

Contents:

The course focuses on the following topics:

- Students will receive an overview of the fundamentals of tax law. The focus is on the effects of income taxes (income tax, corporate income tax, trade tax) on companies and individuals.
- The tax assessment bases are taught and the tax consequences of income, net worth and transaction taxes of companies are shown.

Module Objectives - Mo17:

Professional competencies

Students receive an overview of the fundamentals of tax law. The focus is on the business effects of income taxes (ESt, KSt, GewSt) on companies and, of course, on individuals.

The tax assessment bases are taught and the tax consequences of income taxes, taxes on assets and transfer taxes of companies are shown.

Methodological competences

Students should be able to prepare tax planning for companies and individuals. Furthermore, the students should be able to develop tax planning recommendations for individuals and companies for tax optimization.

Interdisciplinary competencies

Students will be able to demonstrate the fundamental influence of income taxes on investments and financing by means of practice-oriented examples. Students will be able to apply interdisciplinary knowledge of corporate law.

Module 18: (Part 1) Market and Enterprise – International Market Access

Prof. Dr. Erdal Yalcin

Semester	4
ECTS	5
Cr/hrs / Week	4
Form of Assessment	Presentation

Contents:

The course focuses on the following topics:

• This course prepares students to acquire a better understanding of how internationalization has been taking place across the world. Students learn to analyze how international markets are accessed by companies based on own research projects. Along the preparation of a report, students learn how to utilize the

increasing volume of official registry data to assess economic developments across countries. Moreover, based on group work students apply advanced empirical methods to quantify economic developments. The course prepares students for the accomplishment of projects in the field of international business and economics.

Module 18: (Part 2) Market and Enterprise – International Sales Management

Prof. Dr. Frank Best

Semester	4
ECTS	3
Cr/hrs / Week	2
Form of Assessment	CE 60

Contents:

The course focuses on the following topics:

• Serving customers globally and managing international sales teams is an on-going challenge in today's economy. This course will prepare students for the complexity of international sales management by teaching modern methods and tools of international sales. Students will understand that customer orientation and competitive advantages are at the heart of a successful sales strategy. They will master the process of planning, executing, controlling and adapting sales strategies as well as building and leading a sales organization. Students will be able to analyze sales data and recognize and avoid risk in international sales. The content of sales contracts will be discussed in detail. The course focuses mainly on B2B sales.

Module Objectives - Mo18:

Professional competencies

Students learn to access business and economics related data. Based on an applied real world project students analyze different market access aspects.

Methodological competences

Gathering relevant business data, utilizing data with modern software, preparing a project, working in teams, presenting own research results

Interdisciplinary competencies

Project work and management, working with data to analyze problems, presenting in English, working with online tools

Module 19: (Part 1) Business Ethics and Organizational Economics – Business Ethics

Prof. Dr. Stephan Grüninger

Semester	4	
ECTS	4	
Cr/hrs / Week	2	
Form of Assessment	CE 90	

Contents:

The course focuses on the following topics:

- Basics: history of the relationship between economics and Ethics;
- · Clarification of the terms ethics, morality and business ethics;
- Relationship between business and corporate ethics.

- Problem areas:
- Organizational relationships: Team integration, production; corporate governance;
- Market relations: customers, suppliers, competitors;
- Society relations: Acceptance of the company, social Responsibility;
- Global Relations: Global markets and organizations, Value management in a multicultural context, International business ethics.
- Theories: Decision-oriented approaches, Corporate strategy approaches, Regulatory approaches
- Practice: case studies: "stakeholder" and "tragic choices";
- Instruments: Forms of organizing moral communication in the company

Module 19: (Part 2) Business Ethics and Organizational Economics – Theory of Economic Organization

Prof. Dr. Stephan Grüninger

Semester	4	
ECTS	3	
Cr/hrs / Week	2	
Form of Assessment	SP	

Contents:

The course focuses on the following topics:

- Basics: Cooperation and competition, institutions, organization, economics.
- New Institutional and Organizational Economics: Model assumptions, transaction cost economics, principalagent theory, property rights theory.
- Other organizational theory: bureaucracy theory, neoinstitutionalist approaches, structuration theory, systems theory
- Theory/text analysis: corporate governance, corporate social responsibility (CSR), corporate compliance
- Discussion of the relevance of the theories for the consideration or solution of current questions and problems of economics

Module Objectives – Mo19:

Professional competencies

Students understand the main theoretical approaches and practical tools of business and business ethics. In addition, they have the competence to structure the complexity of ethical dilemmas. Furthermore, the students have knowledge of the basics of essential organizational theories. The focus is on economic approaches, in particular the so-called New Institutional and Organizational Economics (NIEO). The students will understand the principles of rights of disposal, principal-agent and transaction cost theory contained in the NIE transaction cost theory.

Methodological competencies

Students are able to analyze and systematically work through (moral economic) decision-making processes in business. They are able to conduct a structured literature research, to analyze scientific texts as well as to write scientifically (seminar paper).

Interdisciplinary competences

Students recognize ethical decisions and their relevance in daily business practice (ethical awareness) and are able to deal with them in a structured way. They are able to relate the theories dealt with as well as other organizational theories dealt with in the course to current topics and challenges of economic activity in the 21st century (e.g. corporate governance, corporate social responsibility, corporate compliance).

Module 20: Internship / Work Placement

Prof. Dr. Olaf Hoffmann

The degree program in Business Administration includes a compulsory internship/work placement semester, which lasts at least 20 weeks (5 Months). This takes place in the fifth semester. Prior to this placement period students attend seminars that assist them in the preparation for their placement. Students in their 6th semester then work together with those students who are preparing for their upcoming placement.

The internship/work placement semester is an integral part of the degree program. Not only does this period of practical training offer the students the opportunity to acquire and extensively develop various professional skills. In addition, they also provide students with the possibility of learning about the social and economic conditions under which international and domestic business enterprises operate on a daily basis. Furthermore, these placements also offer students an excellent opportunity to evaluate whether or not a particular industry would suit their interests. International placements add an extra benefit in that students are able to see if they would like a career outside their home country.

Generally speaking, it is the students' responsibility to search for a company where they can serve their internship / work placement. However, the Internship / Work Placement Office of the Business Administration program offers several services to students who are seeking an interesting placement position.

Please find further information on the internship/work placement semester at the end of the module descriptions.

Module 21: (Part 1) Corporate Behaviour – Corporate Ethics

Prof. Dr. Annette Kleinfeld

Semester	6	NADADA N
ECTS	3	
Cr/hrs / Week	2	
Form of Assessment	Presentation	
Contents: KO	NSTANZER B	

Contents:

The course focuses on the following topics:

- Business and corporate ethics in theory and practice;
- Models and approaches of practical philosophy and their application to economic theory and management;
- Institutional versus individual ethics in a corporate context;
- Ethically relevant issues, areas of conflict, and action fields of and within companies;
- Dealing with potential dilemma situations in organizations; •
- Introduction into the main management approaches of corporate ethics today: Compliance and integrity management, management of and by values, corporate social responsibility management.
- Application of the practically relevant content of the lecture to the concrete example of a fictitious and/or real company, presentation of the results by the participants at the end of the term.

Module 21: (Part 2) Corporate Behaviour – Business Psychology

Prof. Dr. Nils Henker

Semester	6	
ECTS	3	
Cr/hrs / Week	2	

Form of Assessment Presentation

Contents:

The course focuses on the following topics:

- The importance of social cognition in an economic context.
- How does information processing influence
- Decision making.
- How do individuals form attitudes.
- How can the attitudes of individuals be specifically influenced.
- What influence do groups have on the experience and behavior of individuals.

Module Objectives - Mo21:

Professional competencies

Students will learn about corporate social responsibility in connection with an ethically based value management as a strategically and operationally relevant success factor for sustainable of sustainable corporate management. The students know the theories of social, educational and organizational psychology relevant in the economic context, educational and organizational psychology.

The students know the psychological processes that determine individual and group dynamic behavior within companies.

Methodological competencies:

In addition to the multi-layered theoretical models and approaches of business and corporate ethics developed particularly in the German-speaking world, they learn how to transfer them into practice-proven methods and globally applied management approaches. This includes the penetration of complex, ethically relevant decision-making situations as well as the use of suitable instruments for the holistic implementation of ethically responsible and accountable corporate strategies.

Students will be familiar with methods of influencing individual behavior in companies. Students will be able to name interventions to improve cooperation within groups. improve.

Interdisciplinary competencies

At the same time, students acquire the basic know-how and experience to further develop their personal values, attitudes and goals, to make decisions in the face of various changing interests in everyday business and corporate life, and to translate decisions into appropriate behavior and strategies.

to translate decisions into adequate behavior and influence. Personal attitudes, competencies, potentials as well as project, team development and (co-)leadership qualities are reflected, trained and further developed.

Students understand how psychological processes as the basis of human behavior and experience manifest themselves in all areas of an organization: The way people work together, how organizational processes are set up, how decisions are made, how people interact with customers.

Module 22: (Part 1) HR and Labour Law – Human Resources Management

Prof. Dr. Nils Henker

Semester	6
ECTS	3
Cr/hrs / Week	2
Form of Assessment	CE 120 (Exam together with Part 2)

Contents:

The course focuses on the following topics:

- Strategic personnel work
- Operational personnel work
- Trends and developments

Module 22: (Part 2) HR and Labour Law – Labour Law

Richard Elbl [Attorney at Law] - Lecturer

Semester	6
ECTS	2
Cr/hrs / Week	2
Form of Assessment	CE 120 (Exam together with Part 1)

Contents:

The course focuses on the following topics:

- Initiation and conclusion/formation of the employment contract
- Rights and duties in the employment relationship
- Termination by notice, fixed term and termination agreement
- Drafting of the employer's reference
- Legal proceedings before the labor court

Module Objectives – Mo22:

Professional competencies

The students learn the theoretical basics of modern personnel work. The students know the different topics of personnel work along the employee life cycle (from recruitment to departure). Students learn the systematic position of labor law in the German and European legal system and its significance in the economic system.

Methodological competencies

For the individual topics, students learn the common methods of personnel work (e.g. personnel selection, performance appraisal, personnel development). They are able to name appropriate interventions for different situations (e.g. stress & strain, conflicts).

They acquire an overview of the formal construct of the employment relationship with regard to the establishment, structuring of the employment contract and termination of the employment relationship.

Interdisciplinary competencies

Students will understand the influence of successful human resources work on overarching corporate processes and how appropriate human resources measures can increase corporate success. They receive an overview of the conduct of legal proceedings before the labor court.

Module 23: (Part 1) Controlling and Reporting - Controlling

Prof. Dr. Katrin Hamacher

Semester	6
ECTS	3
Cr/hrs / Week	2
Form of Assessment	CE 180 (Exam together with Part 2)

The course focuses on the following topics:

• The course deals with the basics of controlling, with an overview of strategic controlling and conveys the instruments of operative controlling. Practical examples of the design of short-term income statements are presented. A further focus is on the analysis of key figures and the discussion of instruments of enterprise value-oriented controlling, including the shareholder value method, the economic value method and the market value method. The lecture is rounded off by a discussion of the instruments of risk controlling.

Module 23: (Part 2) Controlling and Reporting - Reporting

Prof. Dr. Andreas Bertsch

Semester	6
ECTS	2
Cr/hrs / Week	2
Form of Assessment	CE 180 (Exam together with Part 1)

Contents:

The course focuses on the following topics:

The course deals with the basics of international financial and non-financial accounting. There will be a brief
presentation of the responsible for the (further) development of international accounting. Building on the
conceptual basis of IFRS, the components and components of the financial statements and the principles of
preparation are discussed. Case studies and practical examples are used to illustrate the essentials of the
international financial reporting standards (IFRS).

Module Objectives - Mo23:

Professional competencies

Students will be familiar with the fundamentals and instruments of operational and strategic controlling and international accounting. The students possess practice-oriented knowledge of the application of controlling instruments for risk identification, assessment, management and control in companies. Students have a basic overview of accounting in accordance with the International Financial Reporting Standards (IFRS). In addition, students have detailed knowledge of of important IFRS.

Methodological competencies

Students are able to apply controlling knowledge in order to identify risks that could jeopardize the risks to the company's existence. They are further able to analyze financial statements according to International Financial Reporting Standards (IFRS) and to assess the informative value of IFRS financial statements.

Interdisciplinary competencies

Students will be able to recognize the differences between internal corporate accounting as well as external accounting. Furthermore, students will be able to recognize the differences between HGB accounting, tax accounting and international accounting. Using numerous practical examples and exercise cases, students will be able to classify controlling and reporting in relation to all functional areas of the company.

Module 24: (Part 1) Internationalization – International Management

Prof. Dr. Frank Best

Semester	6
ECTS	3
Cr/hrs / Week	2
Form of Assessment	CE120 (Exam together with Part 2)

The course focuses on the following topics

• Students will understand the severe effects of globalization on national and international enterprises. They will be able to recognize different cultural aspects and their impact on business, market assessment und market entry strategies. They will be able to apply different organizational strategies for international enterprises and solve critical issues of international human resource management. They will acquire knowledge about the international marketing mix and the management of international risks.

Module 24: (Part 2) Internationalization – International Economics

Prof. Dr. Erdal Yalcin

Semester	6
ECTS	2
Cr/hrs / Week	2
Form of Assessment	CE 120 (Exam together with Part 1)

Contents:

The course focuses on the following topics:

• This course intends to familiarize students with international economic issues. Starting with the classical trade models (e.g. Ricardo, Heckscher-Ohlin, Monopolistic Competition) students will be acquainted with several trade models explaining real trade patterns. Furthermore, monetary aspects appearing along with international trade will be accounted for in the second half of the course. Successful participants will leave the course with a broad understanding of ample topics which are discussed in daily newspapers and in multinational enterprise units.

Module Objectives - Mo24:

Professional competencies

This course highlights the importance of foreign trade relations for the welfare of an economy. After this course, students can describe the foreign trade network of an economy with suitable measures and interpret these measures. They get to know economists' explanatory approaches to the "gains from trade" and understand the elemental forces of the globalization process in a rule based open world economy. The course also enables students to analyze undesirable developments associated with globalization and introduces them to remedial measures.

Methodological competencies

Students are familiarized with international economic models. Starting with the canonical trade models (e.g. Ricardo, Heckscher-Ohlin, Monopolistic Competition) students will be acquainted with several trade models explaining observed real trade patterns. Furthermore, monetary aspects appearing along with international trade will be accounted for in the second half of the course. Successful participants will leave the course with a broad understanding of ample topics, which are discussed, in daily newspapers and in multinational enterprise units.

Interdisciplinary competencies

Model based analysis of business and economic related problems.

Module 25: Electives 1

N.N.

Semester	6
ECTS	6 (3+3)
Cr/hrs / Week	4 (2+2)
Form of Assessment	via announcement by the Lecturer/Professor

The course focuses on the following topics:

· According to the content of the individual elective subject offer

Module Objectives – Mo25:

Professional competencies

Students are familiar with the theoretical and methodological foci in two self-selected courses from the elective catalog of the program (see Elective-list, which is announced each semester prior to the beginning of the lecture period). In this way, students deepen or supplement their knowledge in subject areas that can be meaningfully combined with the self chosen study profile.

Methodological competencies

Independent deepening of learning content, concepts and competencies from lectures using practical examples. practical examples.

Interdisciplinary competencies

On the basis of the free choice of elective subjects, students are able to get to know the subject-specific issues of business administration subject complexes that complement the business administration curriculum and understand their interaction. They recognize the necessity of a holistic view of economic issues and are able to develop approaches to solutions. The students have acquired general skills and strategies for the systematic solution of complex problems and can use them in a targeted manner.

Module 26: (Part 1) Strategic Planning and Simulation – Strategy Development and Implementation

Prof. Dr. Klaus Kohlöffel

Semester	6	N N N N N N N
ECTS	3	
Cr/hrs / Week	2	
Form of Assessment	CE 60	
Contents:	NSTANZER	BWL V

Contents:

The course focuses on the following topics:

- Mastering the process of strategic management
- Development of a strategic framework for action: vision/mission statement, strategic target system, core competencies
- Development of strategic options: Business portfolio, business development opportunities, shaping value creation, dealing with innovation
- Behavioral and factual implementation of strategies: dealing with change, concepts and instruments for strategy implementation

Module 26: (Part 2) Strategic Planning and Simulation – Business Simulation

Prof. Dr. Klaus Kohlöffel

Semester	7
ECTS	2
Cr/hrs / Week	2
Form of Assessment	Presentation

The course focuses on the following topics:

- Holistic thinking in the entrepreneurial impact structure:
- Recognizing impact relationships, evaluating their significance, and identifying opportunities to influence them.
- Application of business analysis and decision-making tools to develop and select promising alternative courses of action and analyze their impact in an international context
- Develop, make and implement strategic decisions as part of a team; implement strategic decisions; achieve successes and cope with defeats

Module Objectives - Mo26:

Professional competencies

Students train their strategic thinking, understand the importance of strategic planning in everyday business life. They are able to classify important methods and concepts in the process of strategy development and strategy implementation and to apply these methods to practical issues.

Methodological competencies

Students have mastered the process of strategy development, have tested procedures for strategic analyses and have simulated and analyzed the effect of strategic courses of action in an international context and have gained insights into entrepreneurial thinking and action.

Interdisciplinary competencies

The students know the importance of software-based business games for the simulation of strategy development and implementation. The students are able to develop, make and implement strategic decisions in a team; achieve successes and deal with defeats.

Module 27: Electives 2

N.N.

Semester	7	V	
	6 (3+3) ECTS	1.1	
Cr/hrs / Week	4 (2+2) Cr/hrs / Week		
Form of Assessment	via announcement by the Lecturer/Professor		

Contents:

The course focuses on the following topics:

• According to the content of the individual elective subject offer

Module 28: Electives 3

N.N.

Semester	7	
ECTS	6 (3+3) ECTS	
Cr/hrs / Week	4 (2+2) Cr/hrs / Week	
Form of Assessment		

Contents:

The course focuses on the following topics:

• According to the content of the individual elective subject offer

Module Objectives – Mo27+28:

Professional competencies

Students are familiar with the theoretical and methodological foci in two self-selected courses from the elective catalog of the program (see Elective-list, which is announced each semester prior to the beginning of the lecture period). In this way, students deepen or supplement their knowledge in subject areas that can be meaningfully combined with the self chosen study profile.

Methodological competencies

Independent deepening of learning content, concepts and competencies from lectures using practical examples. practical examples.

Interdisciplinary competencies

On the basis of the free choice of elective subjects, students are able to get to know the subject-specific issues of business administration subject complexes that complement the business administration curriculum and understand their interaction. They recognize the necessity of a holistic view of economic issues and are able to develop approaches to solutions. The students have acquired general skills and strategies for the systematic solution of complex problems and can use them in a targeted manner.

Module 29: Organization and Leadership – Organization and Leadership

Prof. Dr. Nils Henker

Semester	7	
ECTS	4	
Cr/hrs / Week	4	
Form of Assessment	CE 90 or Presentation	

Contents:

The course focuses on the following topics:

- Organizational Theories
- Organization: differentiation and integration

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- Organizational culture
- Organizational change
- Leadership approaches
- Different levels of leadership (personnel leadership, issue leadership, self-leadership)
- Factors influencing successful leadership

Module Objectives:

Professional competencies

The students know the relevant theories, instruments and methods for successful deployment of people in organizations.

Methodological competencies

Using case studies, practical reports and videos, they are able to develop design alternatives. work out.

Interdisciplinary competencies

Students understand the influence of the organization on all processes within an organization. organization. Students will understand why leadership is a critical success factor for all processes within the organization.

Module: Bachelor Thesis

Thesis supervisors

Semester	7
ECTS	12
Cr/hrs / Week	the second s
Form of Assessment	

Contents:

With their bachelor's thesis, students demonstrate their ability to work independently on a topic of current scientific and/or practical relevance at a high-quality level, on a scientific basis and within a specified time limit (3 months).

With the bachelor thesis, students sharpen their methodological, analytical and argumentative competencies in particular.

Notes on the Bachelor Thesis module

- Registration for the Bachelor thesis can take place at the earliest after passing all module (sub)examinations of the first 5 semesters including the follow-up of the internship/practical study semester. Registration must take place at the latest in such a way that the thesis can be completed within the maximum duration of study of the Bachelor's degree program BWB of 10 semesters.
- A one-time extension by a maximum of 1 month is possible upon informal application to the supervisor. Approval is the responsibility of the chairperson of the examination board.
- Three copies of the Bachelor's thesis must be submitted to the Examinations Office of the BW program (Ms. Zahn). If there is a blocking notice, 1 copy will be handed in. In this case, the required declaration on honor must also be included.
- The Bachelor's certificate will be sent by the Student Secretariat if an application for de-registration has already been submitted there.

DIE KONSTANZER BWL

Further Information on the Internship/Work Placement Semester

Generally speaking, it is the students' responsibility to search for a company where they can serve their internship/work placement. However, the Internship Office offers several services to students who are seeking an interesting internship position. Among the many services offered at the Internship Office are the following:

1. Advice on selecting a company

The office keeps records of the past placements of Business Administration students for reference as a guide to other students. These records serve as an effective way to see what experiences one should come to expect from a particular placement. These also allow the office to check if the prospective work placement corresponds well with the interests and capabilities of the student who may consider applying for a work placement with a particular company.

2. Offers of Internships (Work Placements)

Companies frequently send internship offers, which are then internally displayed to the students. Upon request, students can receive further advice on how to respond to offers in an effective manner.

3. Information on utilizing various media

Newspapers, the Internet, digital Job Markets, recruitment and internship fairs, and work placement reports on earlier internship experiences are placed at the students' disposal to provide them with detailed information. Students are encouraged to utilize a wide range of media to research possible placements. This offers students an excellent opportunity to search for a position that fits their particular strengths and interests.

4. Application procedures abroad verses domestic

The <u>Intercultural Center</u> offers various kinds of information on the application procedures abroad in order to be able to assist the students in dealing with the differences in foreign countries compared to the application procedures in Germany. This also applies to international students, who are seeking für advice with regard to the German job market.

Specific information on the conditions which have to be met during the internship is provided by the Internship Office. Students intending to serve their work placement semester in a foreign country can receive additional assistance from the university's <u>International Office</u> with regard to necessary documents, entry regulations, visa conditions, and work regulations. Students are always advised to take care of these formal aspects of an internship abroad as soon as possible (about 10 - 12 months in advance), because much of the necessary paperwork is time sensitive. However, the company's assistance in these formal issues is always welcome.

5. Internship / Work Placement Semester (5th semester)

The primary objective of the internship semester is to become familiar with and understand the basic organization of companies and the functions of their main departments. Since about 50% of the first-year students of the Business Administration program do not have prior professional experience, it is highly recommended that they serve a work placement which employs them in the various departments of a company (e.g. Personnel, Accounting, Planning, R & D, Production, Sales / Marketing, Service etc.). There are no tight regulations as to the sector of industry in which the work placement should be served, the size of the company, or the tasks / responsibilities to which students can be assigned. It is the general intention of the first internship that the students gain an overall view of how businesses operate.

The first weeks of the internship should help the students to orientate themselves in the company and to become familiar with all of the key people, functions, and structures of the company. After this introduction period the students should be integrated into business-related work routines within various departments. Of special interest are tasks which require detailed knowledge of the field of Business Administration as well as coordination and interrelations between different departments of a company. Finally, the students should receive the opportunity to apply the knowledge and the business instruments they acquired during their first year of study to company-specific problems.

However, the focus of the work placement semester could also be on a project, especially when students do have prior working experience, e.g. by completing an apprenticeship prior to entering the course of study at the university. In this case it is highly recommended that the students deepen their acquired knowledge through independent project work. If possible, they should concentrate on a particular project rather than work in many different departments of a company. It is conceivable that students either carry out a project on their own, work on a specific topic within a large project group assuming responsibility for some aspect of the project, or are assigned a project-related question/task which can be considered a sub-project. Finally, it is

equally possible that students work in different sections of one particular department of a company. In any case students should receive the opportunity to contribute ideas in the workplace or to assume responsibility for special (project-related) duties.

Lastly students can make use of the opportunity to gather ideas for their final thesis at the end of their academic course of study. During the internship semester or through writing their final dissertation with the company, many students meet their prospective future employers. Not to forget, students should realize that company references and company credentials are valuable job-application documents.

6. Preparation and Assessment Seminars

According to the guidelines for internship/work placement semesters, the students are full members of the University throughout the entire placement period. As mandatory parts of the study program, the internship semester lasts roundabout 20 weeks, at least 95 days (vacation days not counted). These practical study period is accompanied by seminars, lectures, and workshops conducted at the UASC. These work placement seminars and workshops are usually conducted as block courses in the semesters preceding or following the work placement periods. Predominantly the content of these block seminars and workshops deals with application-process related topics and project-management topics. Attendance at these seminars is mandatory.

Workshops connected with internship seminars offer students the opportunity to reflect on these periods of work experience from a personal point of view. The students, together with the supervisors and fellow students, can discuss to what degree they had accomplished their personal learning goals they had set for these periods of work experience.

Topics discussed in the preparation phase for the internship period (during third and fourth semester) deal with general information on how to apply for a work placement and how to write effective application letters and resumes. These seminars also help prepare students for job interviews (especially if this placement is abroad) and how to prepare oneself for the various interview situations. Furthermore, the students receive advice on how to find work placements on their own (i.e. beyond the leads the Internship Office can provide). Since students also have to submit a written report about their work placement experience, they receive additional advice on what topics the internship/work placement report should focus.

In the semester after the students' return from their internship period they give presentations on their internships for the first- and second-year students in which they share the experiences they gained during their practical training. These presentations aim to provide advice to applicants for future placements. These sessions are always conducted under the supervision of the Internship Office in order to deal with any problems that may arise. (For example students may have difficulties acquiring an internship. Moreover, previously arranged placements may have been cancelled by the company at short notice leaving some students with the need to find new internships quickly.)

This mandatory presentation on the internship provides the presenters with the opportunity not only to **share** some of the experiences they had at that time but also to inform their fellow students on strategies they successfully employed in the application process or in the workplace.

The work placement is officially completed with a letter of recognition issued by the Internship Office.

7. Documentation of the Internship (Work Placement) Semester

1. Internship (Work Placement) Contract

Internship contracts should contain the precisely specified period of employment and the names of the contracting parties (company/organization and student). Throughout the work placement students are only allowed to miss up to ten working days (i.e. through illness, company vacation), they are not entitled to take a vacation during this specified period of employment.

Upon request a sample contract "Agreement for an Internship (Work Placement) for Trainees" is available at the Internship Office.

2. Verification of properly completed internship (work placement) semesters

As verification of a completed internship/work placement semester the following documents are required:

- 1. A copy of the company's certificate of employment which includes not only the chronological description of the tasks performed by the student but also the dates of the internship
- 2. A written work placement report by the student (about 20-30 pages) which includes the following:
- a brief introduction of the company (historical development, branch of industry, company structure, numbers of employees, etc.)
- chronological listing of one's assigned tasks as well as the departments in which they were carried out

This written internship report has to be approved and signed by the company supervisor in charge of the trainee during the placement period.

8. Internship (Work Placement) Office (Department of Business, Cultural and Legal Studies)

Head: Prof. Dr. Olaf Hoffmann

• olaf.hoffmann@htwg-konstanz.de, Tel. 07531 / 206-338, Office: P 205

Student Assistant:

- N.N.
 - praktikum-bwl@htwg-konstanz.de

International Coordinator and Academic Advisor: Dipl.-Verw.-Wiss. Sabine Bethge

• sabine.bethge@htwg-konstanz.de, Tel.: 07531 / 206-425, Office: P 203

Homepage Business Administration Program: <u>www.diekonstanzerbwl.de</u> Homepage International Office UASC: <u>International Office</u>

What else is important?

Rituals

Rituals are important for structuring time, providing orientation and shaping culture. We have established many such common "fixed points" at Konstanz BWL from the very beginning. These have developed among faculty and staff as well as in joint work with students.

Since the founding of our business administration program, there has been a first semester introduction prior to the official begin of the lecture period. The new business administration students (Bachelor's and Master's first semesters) meet fellow students (Bachelor's and Master's students) a few days before the official introduction by the university to get to know each other. They also meet the lecturers and staff as well as the students of the second semester and the business administration student council. In an informal atmosphere, the "newcomers" will receive information about the university and their course of study, the most important "rules of the game" and our expectations of them. Afterwards we meet for a small reception and a first "getting to know each other". Finally, the second semester students and the students of the business administration student council take over the newcomers and organize the further program of the introduction day.

In the first weeks of the semester, in addition there is organized a weekend event for the new students, which complements the official first semester welcome from a student perspective. The offer is aimed at both the new Bachelor and Master students.

As a counterpart to the freshman orientation, we hold the annual graduation celebration for our graduates in the summer semester, where all those who have completed their studies during the past year are given a ceremonial send-off. They receive a certificate of graduation and prizes are awarded. The Luca Pacioli Award for the best overall grade, the Emma Herwegh Award for special social commitment during their studies, and the Dr. Volz Steuerberatungsgesellschaft award - for the best thesis in the field of corporate accounting and taxes.

Together with the business administration student council, the students of each fourth semester organize the business administration summer party. In contrast to conventional student parties, it serves as a platform for a meeting of students, alumni, faculty and staff. As with the Christmas party, our students demonstrate their organizational skills and their competence in the management of projects. There is regularly an extensive program involving the other semesters. On this occasion it always becomes clear which musical, acting, poetic etc. talents we have among the students, which rarely - if ever - become visible in the normal course of lectures!

Finally, during the semester, there are regular meetings of the semester deputies with the program management and the staff of the business administration programs (bachelor's and master's programs).

This forum is used for the exchange of information between the individual study semesters as well as between students and the program management and staff. This is to ensure that all study-relevant information is exchanged and passed on in a timely and up-to-date manner.