



Module Guide

International Management

Faculty Applied Economics (School of Management)

Examination regulations 01.10.2025

Date: Wed 03.09.2025 09:25

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IM-01 OPERATIONS AND LOGISTICS MANAGEMENT

Module code	IM-01
Module coordination	Prof. Dr. Diane Ahrens
Course number and name	G1112 Operations and Logistics Management
Lecturer	Prof. Dr. Diane Ahrens
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	5
ECTS	6
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	6/210
Language of Instruction	English

Module Objective

After successful completion of the module, students will have acquired the following competences:

Factual Knowledge and Understanding

- o Students understand fundamental concepts, tasks, and objectives of logistics and operations management and their relevance for business competitiveness.
- o They are able to analyze and evaluate logistical and production-related processes across the value chain and contextualize them within strategic and operational decision-making.
- o They are familiar with methods of material classification, inventory control, and production planning, and can apply them to practical problems.
- o They understand the principles of lean management, Industry 4.0, and supply chain management, and can interpret their interrelations.

Methodological Competences



- o Students can use key figures and models (e.g. Little's Law, process metrics, ABC/XYZ analysis) to structure, assess, and optimize logistics processes.
- o They are able to model complex workflows related to facility layout, material requirements planning, and scheduling, and to develop targeted solutions to increase efficiency.
- o They apply standardized and modular concepts to real-world business scenarios and use appropriate tools to support decision-making processes.

Personal Competences

- o Students are capable of independently exploring new topics in logistics and operations management and reflect critically on the implications of business decisions in logistics contexts.
- o They take responsibility for their learning process and the quality of their outcomes in analytical and planning tasks.

Social Competences

- o Students contribute constructively to interdisciplinary teams, collaborate on logistical challenges, and integrate diverse perspectives into the solution-finding process.
- o They communicate their ideas, analyses, and solutions appropriately for the intended audience, including the use of relevant technical terminology.

Applicability in this and other Programs

IM-28: International Supply Chain Management (International Supply Chain Management)

IM-30: Seminar im Internationalen Management und Organisationen (Seminar in International Management and Organization)

Elective: Advanced Methods in Procurement

Entrance Requirements

none

Learning Content

This course covers logistics and operations management. Chapters assigned are:
1) Introduction to Operations and Logistics Management
a) Value Creation
b) Operations and Services
c) Historical development of operations management
d) Nowadays trends
e) international production networks

- 2) Competitiveness, Strategy, and Productivity a) Productivity b) Experience Curve Effects c) Cost Leadership and Differentiation d) Strategic Choices
- 3) Process Selection and Facility Layout a) Process Analysis b) KPIs: Interplay and trade-off c) Basic Production Layout Formats d) Assembly Line Balancing
- 4) Basic Logistics Strategies, Standardization & Mass Customization
- 5) Materials Requirement Planning a) Classification of materials b) Bill of materials c) Material Requirements Planning Systems (MRP)
- 6) Inventory Management a) Purposes of inventory b) Related costs c) Safety stocks d) Ordering systems
- 7) Sequencing & Scheduling a) Scheduling targets and methods b) Gantt Charts c) Priority rules and techniques
- 8) Introduction to Logistics and international Supply Chain Management a) Definition and historical development b) Flow of materials, information and values c) Supply Chain Management d) Understanding the supply chain

Factory Tour.

Teaching Methods

The module is delivered in the form of **seminar-based instruction** with interactive components. Theoretical content is supplemented and deepened through **exercises**, **case studies**, and practical examples. Students actively engage with real-world problems, analyze logistics processes, and independently develop solution strategies. Concepts and methods are applied both individually and in group work.

Through the use of numerous real-world examples, videos, and case studies, students become acquainted with the theoretical foundations of logistics and operations management and the practical application of theoretical concepts.

A factory tour demonstrates the practical application of the concepts learned.

Recommended Literature

Jacobs, F. Robert; Chase, Richard B.: Operations and Supply Management, 17th edition, McGraw-Hill Irwin International Edition 2024, ISBN 978-1266467110

Stevenson, William J.: Operations Management, 14th edition, McGraw-Hill Irwin International Edition 2020, ISBN 978-1260238891

Chopra, Sunil; Meindl, Peter: Supply Chain Management. Strategy, Planning & Operation, 5th edition, Prentice-Hall, 2014, ISBN: 978-3-86894-188-3

IM-02 BUSINESS MATHEMATICS AND DATA ANALYTICS

Module code	IM-02
Module coordination	Prof. Dr. Robert Feicht
Course number and name	Business Mathematics and Data Analytics
Lecturer	Prof. Dr. Robert Feicht
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

Upon successful completion of this module, students will have acquired a comprehensive foundation in business mathematics and essential data analytics skills. They will be able to integrate and apply these quantitative and analytical competencies to effectively solve business problems, make informed, data-driven decisions, and critically evaluate quantitative information in diverse professional contexts.

After successful completion of the module, students will have developed the following competencies:

(1) Professional Competencies:

- o Recall and understand fundamental algebraic principles, functions, graphs, and the mathematics of finance and linear programming relevant to business applications.
- o Comprehend the core concepts of limits, continuity, differentiation, and integration, and their theoretical significance for business and economic analysis.

- o Identify and explain the origins, characteristics, and quality aspects of data, including different variable types and the principles of tidy and relational data for effective data management.
- o Understand the theoretical basis of statistical inference, external validity, and standard error to draw valid conclusions from data.

(2) Methodological Competencies:

- o Apply a range of mathematical techniques to formulate and solve practical business problems, such as optimizing resource allocation using linear programming.
- o Utilize calculus methods to analyze and solve optimization problems in various business and economic contexts.
- o Execute systematic processes for preparing and cleaning raw data, including handling missing values and structuring datasets appropriately for analysis.
- o Perform Exploratory Data Analysis by calculating summary statistics, visualizing frequencies and distributions, and identifying extreme values or outliers to gain initial insights.
- o Analyze relationships and comparisons between variables using various methods like covariance and correlation.

(3) Personal Competencies:

- o Critically evaluate the validity, reliability, and limitations of mathematical models and statistical findings in diverse business scenarios.
- o Assess the implications of analytical results for strategic and operational decision-making and formulate data-supported recommendations.
- o Synthesize quantitative insights derived from various data sources to construct a coherent and comprehensive understanding of complex business situations.
- o Develop a structured and analytical approach to problem-solving by integrating mathematical principles and data analytics techniques effectively.

Applicability in this and other Programs

This module provides foundational quantitative and analytical skills essential for a wide range of business, economics, and data-oriented degree programmes. It is particularly relevant for students pursuing careers that require a strong understanding of mathematical modeling, financial calculations, and data-driven decision-making.

Entrance Requirements



No formal admission requirements are mandatory for this module. However, basic mathematical knowledge at the high school level is strongly recommended to ensure a smooth learning experience, especially concerning algebraic manipulations and fundamental arithmetic operations.

Learning Content

This module comprehensively covers essential topics in business mathematics and data analytics, structured as follows:

- Topic 01, Review of Algebra with Applications
- Topic 02, Functions and Graphs
- Topic 03, Lines, Parabolas, and Systems
- Topic 04, Exponential and Logarithmic Functions
- Topic 05, Mathematics of Finance
- Topic 06, Linear Programming
- Topic 07, Limits and Continuity
- Topic 08, Differentiation
- Topic 09, Integration
- Topic 10, Origins of Data
- Topic 11, Preparing Data for Analysis
- Topic 12, Exploratory Data Analysis
- Topic 13, Comparison and Correlation
- Topic 14, Generalizing from Data
- Topic 15, Simple Regression

Teaching Methods

The module will employ a blend of teaching and learning methods to facilitate comprehensive understanding and practical skill development. These typically include:

- o Lectures: To introduce theoretical concepts, mathematical principles, and data analysis methodologies.
- o Exercises: To reinforce understanding through problem-solving sessions, practical application of mathematical techniques, and hands-on data analysis tasks.
- o Practical Sessions: Dedicated sessions will involve the use of statistical software for data preparation, exploratory data analysis, and regression modeling.

Remarks

This module emphasizes a strong practical orientation, integrating theoretical knowledge with real-world applications in both business mathematics and data analytics. Students will gain experience with relevant software tools for data manipulation and statistical analysis, enhancing their employability and practical skills.

Recommended Literature

1. Haeussler, E. F., Paul, R. S., & Wood, R. J. (2018). Introductory Mathematical Analysis for Business, Economics, and the Life and Social Sciences. 14ed, Pearson.
2. Békés, G., & Kézdi, G. (2021). Data Analysis for Business, Economics, and Policy. 1ed, Cambridge University Press.

IM-03 STATISTICS

Module code	IM-03
Module coordination	Prof. Dr. Adrian von Düring
Course number and name	Statistics
Lecturer	Prof. Dr. Adrian von Düring
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

The course teaches the descriptive and inferential statistical techniques used in finance and business.

Introductory course in statistics, designed to teach students the basic concepts of data collection and analysis. Topics covered include data display and description, normal distribution, probability, statistical inference, confidence intervals, hypothesis testing and regression. The main objective is to provide students with pragmatic tools for evaluating statistical claims and performing their own statistical analysis.

Applicability in this and other Programs

A good basis in all degree programs that contain quantitative elements

Entrance Requirements

none

Learning Content

Introduction to Statistics
Data Classification
Data Collection and Experimental Design
Frequency Distributions
Measures of Central Tendency
Measures of Variation
Measures of Position
Concepts of Probability
Probability Distributions
Confidence Intervals
Hypothesis Testing
Correlation Analysis
Linear Regression Analysis

Teaching Methods

Lecture and exercises

Recommended Literature

Larson, R., Farber, B. (2019). Elementary Statistics. 7th ed. Harlow: Pearson.

IM-04 INTERNATIONAL TEAM BUILDING

Module code	IM-04
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G1114 International Team Building
Lecturers	Prof. Dr. Rainer Waldmann Ulrike Greindl Katharina Geltinger
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	2
ECTS	2
Workload	Time of attendance: 30 hours self-study: 30 hours Total: 60 hours
Type of Examination	written student research project
Weighting of the grade	2/210
Language of Instruction	English

Module Objective

Participants acquire the basic interpersonal & task organizing skills required to work together in international teams. Participants learn to optimize how the group members work together as a team. They acquire the ability to discern how organisation, structures, processes, culture and relationships affect a team's success. They also acquire sensitivity to group dynamics & intercultural challenges to team effectiveness. Finally participants acquire the basic skills for giving effective feedback and for integrating feedback into their personal lives and business careers. The acquired skills also serve to provide the basis for effective team work and team development in subsequent courses.

Applicability in this and other Programs

G-06 Human Resource Management (Human Resource Management)

G-25 Interkulturelles Management (Cross Cultural Management)

Entrance Requirements

The weekend seminar is characterized by team teaching in a mountain hostel. The team consists of Prof. Dr. Waldmann, Ulrike Greindl (THD lecturer and owner Caminos Consulting), Katharina Geltinger (Business Global Regional Management Latin America, Kronen) and 16 trained tutors who have participated in the course Train the Trainer. The tutors make it possible to conduct the training in small protected groups (around 8) and to give qualified feedback.

Learning Content

International Team Building is conducted at the beginning of the semester as a three day off-campus seminar. The hands-on, outdoor training gives the students intensive exposure to the multifaceted nature of group dynamics.

By working together to solve complex problems and through structured feedback sessions, the participants become sensitized to the roles they assume in group interactions, to the limitations imposed by their own cultures, and to the conditions required for effective team work.

The course supports the integration of foreign students into campus and social life and helps build lasting working relationships among all participants.

The skills of giving and receiving of feedback are learned in the protective atmosphere of small groups through intensive exchanges between instructors and participants.

This leads to improved observation and communication skills.

Moreover, the group members continually switch roles. This promotes a deeper understanding of social interaction, helps members to reflect on their contribution to the group process, encourages members to experiment with new behavioural concepts, and improves the group's capacity to cooperate and perform. Final feedback rounds offer the possibility to align the members self-images with the perception others have of them, to reduce blind spots, to increase self-confidence and their ability to reflect.

The capacity to give appropriate feedback in various situations, to monitor ones self image as well as the consequences of ones own behaviour form the basis for a successful career in management.

Summary of content:

1. Group dynamics, processes and structures in groups
2. Roles in groups (roles in tasks and supporting roles)
3. Group leadership
4. Effect of ones actions in groups
5. The give and take of feedback
6. Self-image and how others see you
7. Communication levels (content versus relationship)
8. Conditions for successful co-operation
9. Cultural influences on teamwork

Note: The main emphasis of this course is not the conveyance of theoretical knowledge, but rather learning directly from experience. The theories on which the

intervention and evaluation sessions are based are taught in the course Human Resources Management.

Teaching Methods

This course is organized as an interactive experience and activity based training program. With the help of complex tasks, timed interaction activities combined with elements of surprise, classical outdoor training exercises, moderated feedback and reflection sessions, participants are taught the necessary conditions for effective teamwork.

The teaching methods are based on the principles of self-organized learning. The instructors define their roles in terms of Schein's model of process consultation. They intervene by questioning the participants in a manner designed not only to examine their perspectives, but to introduce new perspectives and stimulate the group's creative process. The responsibility for these process remains with the participants. In the context of the learning environment, the students enjoy the opportunity to increase their observation, communication, co-operation, self-reflection, teamwork and management skills as well as their self-confidence.

In addition, the course offers the students the chance to network and develop sustainable work relationships at the start of their studies.

Recommended Literature

Levi, D., Aslay, D. A. Group Dynamics for Teams, 6th ed., Los Angeles et al., 2021

Robbins, S. P.: Organizational Behavior, 18th ed., Harlow 2022

IM-05 PRINCIPLES OF ACCOUNTING

Module code	IM-05
Module coordination	Prof. Dr. Martina Heigl-Murauer
Course number and name	G1115 Principles of Accounting
Lecturer	Prof. Dr. Martina Heigl-Murauer
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

Accounting has been defined as "the language of business". Students will be equipped with a thorough understanding of basic accounting principles and practice related to accounting concepts, systems and procedures. Students will learn basic accounting concepts and practical techniques, and be able to prepare and present financial statements and management reports. Students will be able to analyze these statements within the context of decision making. Through the use of numerous real-world examples, students will understand the effect that accounting information has on the decisions made by real companies. The course also serves as an introduction to the International Accounting and Financial Management modules.

Applicability in this and other Programs

G-12 Accounting for Managers

G-26 Tax

Entrance Requirements

none

Learning Content

Students are expected to:

- Acquire an understanding of basic accounting concepts and practices.
- Learn basic procedures and relationships between various financial recordkeeping documents and procedures.
- Understand the accounting equation and the mechanics of journal entries (debits and credits).
- Understand accounting terms and definitions.
- Be able to prepare basic financial documents.
- Demonstrate the practices for measuring and reporting business and financial activities.
- Explain the basic principles and rules of financial reporting, as required by U.S. and IASB GAAP.
- Understand the use of accounting data to analyse, control, and assist in management decision-making process.
- Understand the importance of account data as a method of communicating financial information concerning the operations of the organization.
- Describe the basic accounting functions.
- Discuss the general principles of the financial reporting system and explain the objectives of financial reporting.
- Explain the concept of double entry bookkeeping.
- Explain the accounting cycle.
- Identify the goals of the adjusting and closing processes.
- Establish cash controls.
- Prepare payroll entries.
- Prepare journal entries.
- Post to general and subsidiary ledgers.
- Process notes receivable and notes payable.
- Prepare financial statements.
- Demonstrate the interrelationships among the balance sheet, income statement, and statement of cash flows.
- Explain how the accounting qualities (e.g., relevance, reliability, predictive value, timeliness) are useful to an analyst.
- Describe the purpose and key information contained in the principal financial statements: Balance Sheet, Income Statement, Statement of Comprehensive Income, Statement of Cash Flows and Statement of Stockholders' Equity and in the additional sources of information accompanying the financial statements: financial footnotes, supplementary schedules, Management Discussion and Analysis and proxy statements.
- Discuss the role of the auditor and the meaning of the audit opinion.
- Discuss why the International Organization of Securities Commissions (IOSCO) and the International Accounting Standards Board (IASB) set and enforce global accounting standards.

This course covers financial reporting and the accounting cycle. Chapters assigned are:

1. Accounting Information: Users and Uses.
2. Financial Statements: An Overview.
3. The Mechanics of Accounting.
4. Completing the Accounting Cycle.
5. Ensuring the Integrity of Financial Information.
6. Selling a Product or Service.
7. Inventory.
8. Investments in Property, Plant, and Equipment and in Intangible Assets.
9. Long-Term Debt Financing.
10. Equity Financing.

Teaching Methods

Students are given detailed learning objectives for each chapter in the text. These objectives are explained and followed by exercises performed in small groups. Feedback is given on the various groups' solutions to the exercises. Difficult concepts are explained and illustrated online via streaming video clips and animated tutorials. Spreadsheet models are used as both templates and Excel tutorials. Additional practice problems and PowerPoint slides are provided to accompany the text. Students also are instructed in the use of Personal Trainer, an interactive, internet-based concept designed to help students complete the assigned exercises. Students' homework assignments are completed on-line and students receive on-line hints if required to solve the assignments. The instructor receives an overview of which assignments are being completed successfully by which students, and he focuses the class presentation to cover only the material where the students show need for further assistance.

The course utilizes a variety of learning strategies to accomplish an understanding and mastery of the learning outcomes and concepts presented in this course. These include reading assignments, discussions with the instructor, short case studies, group work, online interactive tutor, student tutor, critical thinking and analysis of the subject matter and examinations.

Recommended Literature

Warren, Reeve, Duchac, Accounting 27e, Cengage Learning

Albrecht, Stice, Stice, and Swain, Accounting Concepts, 11e, Thomson (2010)
 Personal Trainer Access Card to accompany Accounting Concepts (0-324-20670-4)

White, G. I., Sondhi, A. C. and Fried, D., Framework for Financial Statement Analysis, Ch. 1, The Analysis and Use of Financial Statements, 4th edition, Wiley, (2009)

IM-06 HUMAN RESOURCE MANAGEMENT AND ORGANIZATIONAL BEHAVIOR

Module code	IM-06
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G1116 Human Resource Management and Organizational Behavior
Lecturers	Matthias Koeppen Sonja Wild
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

The strategic management literature emphasizes the hidden potential that workers possess. Unlocking this potential for making unique contributions to the organization depends on skillfully structuring workplace and leadership relationships.

Management can contribute considerably to realizing the creative potential embodied in the workforce. To this end, course participants gain a basic understanding of the psychology required to understand and explain the actions and experiences of the members of an organization. This knowledge is the basis for being able to develop a leadership style and to become sensitive to the effects of one's own management actions.

Students also learn how to construct feedback systems. Formulating goals, requiring feedback and creating a supportive environment increase the probability of exceptional performance from dedicated, motivated employees.

The task of Human Resources Management (HRM) is to support management in structuring the organization and leadership relationships. Starting from the strategic plan, HRM develops the tools and techniques for management to use to carry out their

duties in a professional manner. Managers should be familiar with basic HR tasks, techniques and tools.

For this reason, participants learn the essentials of HRM: how to acquire, select and place workers under various job market conditions; training and evaluating performance, global HR practices, developing, supporting and motivating workers during organizational changes; changing the workplace variables to match changing demographic or business conditions; etc.

Applicability in this and other Programs

G-25 Interkulturelles Management (Cross Cultural Management)

G-27 Internationale Fallstudien (Case Studies in Global Management)

Entrance Requirements

Integration of personal experiences gleaned from the International Team Building course and the group HR projects with the course contents.

Learning Content

1. Why study Human Resources Management (HRM)?
2. Organizational Behavior
 1. Whats Organizational Behavior
 2. Work Teams and Groups
 3. Leadership
 4. Motivation
 5. Learning and Performance
 6. Communication
3. Developing Effectiveness in HRM
 1. Trends and influencing factors of current work environments
 2. Recruitment, Selection and Placement
 3. Training, Evaluating Performance
 4. Supporting teams through coaching
 5. HR on a Global Scale

Teaching Methods

The course conveys the principles of HR and organizational psychology through lectures and discussions. Because the students have previously assembled a variety of relevant experiences in the International Team Building course, theoretical discussions regarding group structures and dynamics, effects of feedback and management actions, etc. can be linked directly to the students' individual experiences. Self-organized learning is explicitly integrated through the assignment of group presentations. The goal is to encourage an independent, in depth, theoretical discussion of the key themes taught in the course. Each group presentation is linked to real world situations, (e.g., using role playing). An example of an assignment is:

- o You have been hired as an HR consultant for a company. During the COVID Pandemic, this company like many others - required their office workforce to work fully remote (in home office) over the span of almost 2 years. With the COVID pandemic ending, the company would like their office workers to return to working more in the office space as they think it will benefit work results. To achieve this, they are considering mandating 3 office days per week for all employees. They have asked you to consult them on this matter.
- o Using theories and models, make recommendations for the company on what they should do by explaining likely effects on motivation.

Presentations (30% of the overall grade) are evaluated using the fish bowl technique. The presenters get feedback from the instructor and two student observers selected by the group.

Through the group projects, the students' self-confidence is raised while their ability to perform independent research is developed. Furthermore, this method supports teamwork, communication and presentation skills development as well as a realistic self-assessment of the participant's skills. Based on the group presentations, students deepen their understanding of one HR key theme. The exam at the end of the semester (70% of the overall grade) guarantees that these key themes are integrated in a broader and comprehensive HR-related knowledge network.

Recommended Literature

Snell, S., Morris, S.: Managing Human Resources, 20th ed., Boston et al. 2025

Robbins, S. P.: Organizational Behavior, 19th ed., Harlow et al., 2024

IM-07 FOREIGN LANGUAGE I

Module code	IM-07
Module coordination	Tanja Mertadana
Course number and name	Z1100 Foreign Language I
Lecturer	Dozierende für AWP und Sprachen
Semester	1
Duration of the module	1 semester
Module frequency	each semester
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	2
ECTS	2
Workload	Time of attendance: 30 hours self-study: 30 hours Total: 60 hours
Type of Examination	See examination schedule AWP and languages
Weighting of the grade	2/210
Language of Instruction	Course dependent

Module Objective

The Foreign Language I module aims to equip students with specialised language skills necessary for independent performance in a globalised field of international management. The module aims to familiarise students with the respective language so that they can effectively and efficiently implement the respective language as a practical means of communication.

As part of the Foreign Language module, students have to complete at least one language at level A1 (but not English).

International students (who have not previously completed German B2 level) must take German. German native speakers and international students (with a completed and certified German B2 level) can select a language of their choice.

Qualification objectives can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Applicability in this and other Programs

Applicable in other degree programmes.

Entrance Requirements



Proof of successful completion of the previous language level must be provided.

Learning Content

The course content can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Teaching Methods

The teaching and learning methods can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Remarks

All language courses require a compulsory attendance rate of 75% in order to be allowed to take the examination.

Recommended Literature

Recommended reading can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

IM-08 INFORMATION TECHNOLOGY I

Module code	IM-08
Module coordination	Prof. Dr. Benedikt Elser
Course number and name	G2111 Information Technology I
Lecturers	Reijo Koivula Prof. Dr. Benedikt Elser
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

The goal of this course is to enable students to apply information systems effectively to solve business-specific problems while incorporating modern cybersecurity best practices.

Professional Competence:

Students understand the fundamental concepts and components of information systems, including computer hardware, operating systems, and automation tools, and can explain their relevance in business contexts. They can analyze ethical considerations associated with the use of information systems in organizations. Additionally, they are able to apply basic programming logic and low-code tools to solve business problems effectively. They are also capable of integrating cybersecurity considerations into their problem-solving methodologies.

Methodological Competence:

Students can systematically describe and differentiate components of information systems and explain their interactions within professional environments. They can apply structured approaches to solve business-related challenges using automation tools and programming logic. Moreover, they are able to incorporate cybersecurity measures into their work, demonstrating an awareness of risks associated with information security.

Personal Competence:

Students can work independently on tasks related to information systems, develop simple automations, and reflect on the ethical implications of their application in business contexts. They demonstrate self-directed learning abilities by applying theoretical knowledge in practical exercises. Furthermore, they adopt safer behaviors when using modern communication technologies and critically assess their own performance, identifying areas for further development.

Social Competence:

Students can collaborate effectively in group exercises related to information systems, cybersecurity, and automation, ensuring constructive communication. They are able to engage in discussions on ethical considerations of information systems and the importance of cybersecurity practices for individuals and organizations, presenting well-founded arguments. Additionally, they can exchange constructive feedback with peers to enhance collective problem-solving processes and foster the safer use of information technologies.

Applicability in this and other Programs

any business related studies, that require an introduction to IT

Entrance Requirements

Basic knowledge of IT principles and familiarity with Microsoft Office Powerpoint, Word and Excel applications. Students who have not studied these subjects should consider taking online courses offered by Microsoft or VHS.

Learning Content**Part 1: Practical introduction to Information Technology****1 Basic Information Systems in Business**

- o Foundation and Concepts
- o Components of Information Systems
- o Ethical Considerations of Information Systems
- o Case Studies and exercises

2 Computer Hardware and Operating Systems

- o Computer Systems
- o Computer Peripherals
- o The Role of Operating Systems

3 Automation

- o Introduction to Programming Logic
- o Low Code Environments for Business Problem Solving
- o Automation in the MS Office family
- o Practice and exercises

Part 2: IT-Security

- 1 Understand legal aspects of computer, network, and Internet use.
- 2 Identify risks to personal and organizational technology assets.
- 3 Identify risks to personal and organizational data and communications.
- 4 Determine whether systems are appropriately updated and patched for vulnerabilities.
- 5 Determine whether systems are protected from common digital threats.
- 6 Understand common information assurance requirements and associated terms
- 7 Identify common signs of an intrusion, security threat, or compromise.

1 Why Security?

- o Consequences of poor security
- o Anatomy of a cyber attack
- o Consequences of poor security
- o Aspects of security: CIA triad
- o Attacker motivation
- o Basic networking discussion

2 Applied Security

- o Safe web browsing
- o Avoiding scams and hoaxes
- o Patching OS and third party apps
- o All about passwords
- o Anti-virus and anti-malware
- o Recovering from an infection
- o Security with WiFi
- o Whats a firewall?
- o Risks of file sharing

- o Assessing your systems security
- o Windows, Mac, and Linux specific security
- o Risks of removable storage
- o Cloud risks

3 Security in Public

- o Social networking concerns
- o Security on public WiFi
- o Physical security
- o Safe disposal of computing equipment

4 Privacy

- o Smartphone applications
- o Social networking
- o Understanding your digital tracks

5 Ethical and Legal Issues

- o Types of cyber crime and criminals
- o Important legislation
- o Important industry regulations
- o Ethical use of technology

Teaching Methods

The course contents are clarified with the help of practical examples during the lectures. In addition participants use the computer to perform practical exercises using computers in MS Office (Access, Word, Excel) and Cloud based solutions accessed through a Web Browser. Projects are assigned to teams and/or individuals, and the results are presented to the entire class during lectures.

Fifty percent of the course takes place online. Practical applications are reinforced through computer exercises, enterprise simulation, group projects and presentations.

Recommended Literature

Literature Part 1:

O'Brien, J. A. / Marakas, G.: Management Information Systems, Irwin McGraw-Hill
Eight edition (2011)

Connolly, T., Begg, C.: Database Systems, Addison Wesley, fifth edition, Boston, 2009
Schaffer, A. / Carey, P. / Finnegan, K.: New Perspectives on Microsoft Office 2007, Course Technology, 2010
Tanenbaum, Andrew S. and Wetherall, David J.: Computer Networks, Prentice Hall Professional Technical Reference, 2010, ISBN: 9780132126953

Literature Part 2:

William (Chuck) Easttom: "Computer Security Fundamentals", 2/E, Prentice Hall
©2012
P. J. Ortmeier: "Introduction to Security: Operations and Management", 4/E ©2013 •
Prentice Hall



IM-09 BUSINESS LAW

Module code	IM-09
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G2112 Business Law
Lecturers	Connor Collett Stefan Friedrich
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

1. This course creates **transparency and understanding** or the often "nebulous" topic and shows **clear structures** and **practical working aids**.
2. Course participants should be able to know, to understand and to explain with simple words,
 - o what relevant components of the described processes / systems / organizations are,
 - o how this affects themselves (roles, tasks, responsibility, benefits) and
 - o how relevant process workflows are enriched in this regard.
3. Moreover, participants should be empowered to make the respective requirements in their working area transparent and to achieve them.
4. The presentation of the value contributions of the system / the processes for companies / organizations and workers should create awareness, interest and motivation to proactively live out the system.

The participation in this course enables students to clearly explain the relevant contents with own and simple words.

Students achieve the following objectives after finishing this course:

- o The participants are able to conceptualize and implement a digitized Integrated Management System or relevant process workflows in the field of business law. Moreover, participants learn to enrich structural and procedural organizations with the according compliance-, risk and IKS-components.
- o The participants are able to solve problems with juridical case solutions.
- o The participants can implement their knowledge about target-performance comparisons and recommendations for actions in the company / organization.
- o The participants have the skills to assign issues and tasks to the respective business area and to recognize the interface to other functions.
- o By means of SWOT-analyses, target-performance comparisons, etc. participants are able to recommend actions regarding the management of governance-risks.
- o The participants know audit methods and concerning the respective topics, they primarily refer to the "current state of legislation and jurisdiction (compliance)" and secondary to the "recognized state of science and practice". Thereby, they use the known standards (set of rules of (international) institutionalized committees, e.g. DIN / ISO / COSO / IDW / DIIR / etc.).
- o The participants are able to understand the networking within the various company functions (management, core and supporting processes) while taking into account the legal framework. Moreover, they are able to design and to improve an appropriate architecture.

The course's value contribution

With little temporal expenditure the participants receive

- o by lecturers / coaches with high relevant personal, professional and pedagogical competence
- o Transparency in an easily memorable form about the requirements addressed to them and the organization and
- o pragmatic and structured implementation recommendations
- o on the basis of checklists, samples, process workflow descriptions and
- o using virtual courses with many short episodes.

Applicability in this and other Programs

G-17: International Business Law

AWW / Bwl Bachelor / A-09 Compliance und Vertragsrecht und A-15
Unternehmensrecht und Governance

Entrance Requirements

none

Learning Content

1. Prof. Dr. Josef Scherer (1SWS)

OPEN VHB-course:

"Digital, fit, proper, sustainable, successful & safe: The Ordinary Businessman 4.0!"

1. Introduction: "At a Glance and Overview": The Facts and the Story
2. "Doing the right thing correctly": "The Ordinary Businessman 4.0": OK!
3. Limiting effects and other value contributions of a digitized Integrated Management System 4.0
4. Which management system(s) and how many standard(s) for digitization and GRC does the manager need?
5. Terms that the "Ordinary Businessman" and his employees need to know
6. What does the digitization of business processes and enrichment with GRC methods and tools mean?
7. Company, environment, interested parties, risk and SWOT analyses: Everyone wants the same thing: No weakness in digitization and GRC
8. "Ready for take-off: The new tone from the Top im Unternehmensflugschiff"
9. How top managers should allocate their most important resource ? time ? to their most important tasks
10. New goals in a new world
11. (Digitization) Vision / goals /strategy / planning
12. "Why does it often not work?": Homo irrationalis versus fit & proper: behavioral economics and business psychology

2. ESGRC with Mr. Connor Collett (1 SWS)



1. Running concurrently and building on the lessons learned in Professor Scherer's VHB course, students will learn how sustainability/ESGRC is applied in the real world and its implications.
2. What is ESGRC? Learn the components and how these issues impact the day-to-day operations of an organization.
3. Megatrends in business and sustainability that affect companies and organizations worldwide.
4. The ever-changing compliance and regulatory landscape in the EU and abroad.
5. Understanding the role of the UN in compliance and the 17 Sustainable Development Goals.
6. How current events, politics and a changing world can impact organizations
7. Analyzing risk, maintaining compliance, and assessing the landscape of a complex regulatory ecosystem
8. The impact and consequences of non-compliance on organizations and their stakeholders
9. Understand management systems
 - 9.1.1. What are they?
 - 9.1.2. What is ISO?
 - 9.1.3. How are they implemented?
 - 9.1.4. What a management system looks like on a day-to-day basis
10. Discuss the trends and issues that pose the greatest risks and opportunities for organizations

3. Stefan Friedrich (1 SWS)

1. Definitions
2. Lawyer / Compliance-Officer (Business Lawyer)
3. Legal Systems
4. Legislation, Judiciary, Executive
5. Legal Entities ? Partnerships and Corporations (Ltd. / SE / etc.)
 - o Overview - Forms of doing business in Germany
 - o GmbH - Structure and legal basics
 - o Other corporations (in particular AG) + Mergers & Acquisitions (M&A)
 - o Offene Handelsgesellschaft and Kommanditgesellschaft

6. Formation of Contracts

- o The contract and its performance
- o The conclusion of a contract in a business context
- o The role of agents in business law
- o The interpretation of contracts

7. Breach of contractual duties

- o Categories (Intellectual) Property
- o Impossibility
- o Debtor's delay / Creditor's delay
- o Warranty obligations of the seller
- o Insolvency / Loan collateral

8. International Product Compliance

Teaching Methods

Seminars, exercises, case solutions based on examples from (supreme) judicial practice, self-study, student presentations and seminar papers.

Through a multi-functional, interdisciplinary approach (law, business administration, technology, economic psychology, behavioral economics), which is taught in the course and understood by the participants, the participants become familiar with different views and insights regarding the subjects and objects of (economic) life as well as with their own person.

Remarks

The module contains virtual components:

1 SWS:

Prof. Dr. Josef Scherer: VHB-course: "Digital, fit, proper, sustainable, successful & safe: The Ordinary Businessman 4.0!"

Recommended Literature

Introductory Literature

Scherer, (Compliance) Risk management as part of an integrated GRC approach, FIRM Yearbook 2016, p.247-250.

Scherer, The world(s) of monitoring: Huge potential for effectiveness, efficiency and value contributions in governance, risk & compliance (GRC), FIRM Yearbook 2017, p.207-209.

Scherer, Manager release from liability and digital transformation versus irrationality in the light of current legal judgements from the Federal Court of Justice, FIRM Yearbook 2018, p.184-186.

Scherer, (Compliance-) Risk Management System 4.0 - The digital transformation of norms, guidelines and standards, FIRM Yearbook 2019, p.117-119.

Scherer, "Prudent businessman 4.0": Low risk, high value in uncertain times, FIRM Yearbook 2020, p.141-144.

Scherer / Kollmann / Birker, Integrated Corporate Social Responsibility (CSR) / Sustainability Management System, in: Bavarian Journal of Applied Sciences, 5/2019, p.435-448.

for free download on www.scherer-grc.net/publikationen

Scherer, "Management reloaded" - "GRC & ESG in Strategy & Performance" (GRC & ESG in S & P), 01/2021, free download available on risknet.de/elibrary

Grötsch, "The relationship between corporate governance, corporate social responsibility, compliance, tax compliance and fiscal offence law based on (inter)national requirements2, 05/2020, free download available on risknet.de/elibrary

IM-10 MICRO AND MACRO ECONOMICS

Module code	IM-10
Module coordination	Prof. Dr. Hanjo Allinger
Course number and name	G2113 Micro and Macro Economics
Lecturers	Prof. Dr. Wolfgang Nagl Prof. Dr. Hanjo Allinger
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	4
Workload	Time of attendance: 60 hours self-study: 60 hours Total: 120 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	6/210
Language of Instruction	English

Module Objective

This module provides an introduction into microeconomics, macroeconomics and public economics. Each of these three subjects will be covered in a separate course.

Microeconomics

This course provides an integrated introduction to the analysis of firms, consumer behavior and the functioning of markets. Students will learn how societies use scarce resources to produce and distribute commodities among its various people.

Macroeconomics

Macroeconomics deals with the explanation of aggregate economic variables that touch the total economy. These include for instance inflation, unemployment and economic growth.

Public economics focuses on the state's role in attempts to regulate the economy. The course offers an introduction into optimal taxation theory. Several general market failures like externalities or public goods will be defined. Students learn about the appropriate state reaction to these market failures to maximize welfare in society.

Applicability in this and other Programs

G-16 International Economics

G-22 Study period abroad

G-32 Case Studies in Global Economics and Trade

Entrance Requirements

none

Learning Content

Microeconomics

- o Principles of economics
- o Individual and aggregate demand
- o Budget restriction and household consumption
- o Income and substitution effect
- o Individual and aggregate supply
- o The law of the diminishing returns, productivity and costs
- o Profit maximization in competitive markets
- o Price elasticities and revenue
- o Profit maximization in monopolistic markets

Macroeconomics

- o Money supply and inflation
- o Kinds of unemployment, reasons and ways to overcome unemployment
- o Consequences of intensive state debt
- o Reasons for growth and ways to model it
- o Golden rule of capital accumulation

Public economics

- o Welfare losses due to positive and negative external effects
- o Pigouvian Taxes

- o Inframarginal externalities
- o Fixed externalities
- o Coase Theorem
- o Public versus private goods
- o Pure and impure public goods
- o Common goods
- o Club goods
- o Crowding Costs
- o Optimal provision and usage of public goods
- o Direct and indirect taxes
- o Welfare losses due to taxation (Excess Burden)
- o Introduction into optimal taxation theory

Teaching Methods

Lectures, group work, seminars, home study

Recommended Literature

Robert S. Pindyck and Daniel L. Rubinfeld, Microeconomics (8th edition 2012)

Paul Krugman und Robin Wells, Microeconomics (3rd edition 2012)

Nicholas Gr. Mankiw and Mark P. Taylor, Economics, 3rd edition 2014

Joseph E. Stiglitz, Economics of the Public Sector (4 th edition 2014)

IM-11 PRINCIPLES OF MARKETING

Module code	IM-11
Module coordination	Matthias Koeppen
Course number and name	G2114 Principles of Marketing
Lecturer	Matthias Koeppen
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

Marketing and sales management involve far more than catchy advertising and clever sales pitches. Increasingly, the most important success factor is understanding customer behaviour. The main goal of this course is to equip students with a knowledge of the essentials of consumer behaviour to enable them to better develop customer oriented products and services, convincing advertisements and sales presentations.

Through the use of practical examples, the students also learn to distinguish among marketing and sales strategies and determine which ones are more likely to yield the intended results.

Students also acquire an understanding of the mechanisms and the major methodologies of the marketing mix: product, promotion, placement and price.

Applicability in this and other Programs

G-18 International Marketing

Entrance Requirements

none

Learning Content

The basics of marketing segmentation based on the definition of a relevant market.

- o Defining the relevant market based on the identification of product characteristics, generic functionalities and driving economic factors within the industry sectors.
- o Segmentation variables, definition and application.
- o Understanding the basics of defining psychographic variables, conducting simple studies and developing simple qualitative interview guidelines.

The components and aspects of human information acquisition and processing.

- o Top-down and bottom-up information acquisition and processing strategies
- o Semantic networks
- o The four barriers to successful information transfer in the online age
- o Above the line and below the line communication channels
- o Advertising styles and their application
- o Applying the knowledge about human information acquisition and processing to develop customer oriented advertising strategies.

Customer's decision-making

- o product lifecycle, business development, and product program management
- o need recognition, alternative evaluation, and post purchase evaluation
- o the Kano model; differentiating between different levels of customer satisfaction and excitement
- o Integrating customers decisions into advertising strategies and product development

Sales management

- o Sales channels and their characteristics (resellers, retailers, online shops, pop-up stores, and many more)
- o Applying consumer behavior to optimize sales talks and sales strategies

Individual consumer and customer differences

- o Personality and self image, including the brand management application

- o Influencing motivation and attitudes as important aspects of advertising and selling strategies
- o Customer knowledge, information processing.
- o Understanding the impact of individual differences on customer decisions and information acquisition and processing.

Teaching Methods

The course conveys the principles of marketing through reading assignments, lectures and discussions. Self-organized learning is explicitly integrated through the analysis and presentation of a concrete marketing problem. The goal is to encourage a transfer of knowledge through application of theory to five practical examples. Teamwork is encouraged through the preparation of two team tasks.

Recommended Literature

Aronson, E./Wilson, T. D./Akert, R. M.: Sozialpsychologie, 8. Auflage, München, 2014

Babin, B. J./Harris, E. J.: CB 8, Boston, 2018

Blackwell, R. D./Miniard, P.W./Engel, J. F.: Consumer Behavior, Mason, 2006

Eyal, N.: Hooked. How to built habit-forming products, London, 2014

Lamb, W. L. /Hair, J. F./McDaniel, C.: MKTG12, Boston, 2019

Zich C.: Das Marketing 4.0 Praxisbuch. Werben und Verkaufen im Onlinezeitalter, Nürnberg, 2019

Zimbardo, P. G./Gerrig, R. J.: Psychologie, 21. Auflage, München, 2018

IM-12 COST ACCOUNTING

Module code	IM-12
Module coordination	Prof. Dr. Martina Heigl-Murauer
Course number and name	G2115 Cost Accounting
Lecturer	Prof. Dr. Martina Heigl-Murauer
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

Students learn to analyze and interpret both historical and estimated data used by management to conduct daily operations, plan future operations and develop overall business strategies. Students also learn to prepare and present management reports within the context of decision making. Through the use of numerous real-world examples, students see the effect that accounting information has on the decisions made by real companies. The course also serves as an introduction to elective courses in controlling, strategic finance and management accounting.

Applicability in this and other Programs

G-26 Tax

Entrance Requirements

Completion of G05 Principles of Accounting

Learning Content

Students are expected to:

- o analyze and interpret managerial accounting reports that provides both objective measures of past operations and subjective estimates about future decisions.
- o analyze and interpret cost behavior.
- o understand various cost systems: e.g. Job Order Costing, Process Costing.
- o evaluate the organizational role of management accountants and describe accounting systems used by manufacturing businesses.
- o summarize and interpret cash flow activities.
- o describe and illustrate income analysis under various costing assumptions.
- o describe the basic elements of the budgeting process, its objectives, and its impact on human behavior.
- o analyze the types of standards, how they are used in budgeting and how they are established for businesses.
- o prepare a differential analysis report for decision making.
- o be able to apply and analyze product costing allocation methods.

This course introduces the concept of management accounting. The chapters assigned from the textbook are:

- 11: Current Liabilities
- 13: Stock Transactions and Dividends
- 14: Long-term Liabilities, Bonds
- 16. The Statement of Cash Flows
- 18. Introduction to Management Accounting.
- 19. Product Cash Flows
- 20. Analyzing Cost-Volume-Profit Relationships.
- 21. Product Cost Flows and Business Organizations.
- 22. Operational Budgeting.
- 23. Monitoring Performance in Cost, Profit, and Investment Centers.
- 24. Relevant Information for Decisions
- 25. Activity Based Costing and Quality Management

Teaching Methods

Students are given detailed learning objectives for each chapter in the text. These objectives are explained and followed by exercises performed in small groups. Feedback is given on the various groups' solutions to the exercises. Difficult concepts are explained and illustrated online via streaming video clips and animated tutorials. Spreadsheet models are used as both templates and Excel tutorials. Additional

practice problems and PowerPoint slides are provided to accompany the text. Students also are instructed in the use of Personal Trainer, an interactive, internet-based concept designed to help students complete the assigned exercises. Students' homework assignments are completed on-line and students receive on-line hints if required to solve the assignments. The instructor receives an overview of which assignments are being completed successfully by which students, and he focuses the class presentation to cover only the material where the students show need for further assistance.

The course utilizes a variety of learning strategies to accomplish an understanding and mastery of the learning outcomes and concepts presented in this course. These include reading assignments, discussions with the instructor, short case studies, group work, online interactive tutor, student tutor, critical thinking and analysis of the subject matter and examinations.

Recommended Literature

Warren, Reeve, Duchac: Accounting (International Edition), 27e Cengage (2016)
Personal Trainer Access Card to accompany Accounting Concepts (0-324-20670-4)

IM-13 COMMUNICATION AND PRESENTATION TECHNIQUES AND SCIENTIFIC WRITING

Module code	IM-13
Module coordination	Prof. Dr. Adrian von Düring
Course number and name	G2116 Communication and Presentation Techniques and Scientific Writing
Lecturer	Prof. Dr. Adrian von Düring
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	4
Workload	Time of attendance: 60 hours self-study: 60 hours Total: 120 hours
Type of Examination	Portfolio
Weighting of the grade	2/210
Language of Instruction	English

Module Objective

The main goal is to improve students listening, speaking and presentation skills through theory, observation, practice and group feedback. They also learn to argue in debating sessions.

Besides this they will develop the skills that are necessary to prepare presentations, to speak with confidence and to plan and use visual aids effectively. Students learn what communication is, how culture, language choices and non-verbal clues affect the image presented, how to organize a message, how to make persuasive presentations. Students also learn how to be effective listeners and give qualified feedback.

Applicability in this and other Programs

none

Entrance Requirements

none

Learning Content



The course covers communication and feedback, body language, organizing thoughts and data, voice, non-verbals and audience interaction and visual aids.

Students are expected to incorporate the following themes into their presentations:

Basics of successful presentations

How to use visual aids including PowerPoint

How to avoid over-presenting with PowerPoint and other media

The logistics of presenting.

What to do when things go wrong

Students will develop and improve these skills during debates:

What constitutes effective leadership behavior?

How to give and receive feedback in a debate?

What are some obstacles to effective communication and how these can be overcome?

What does a presenter need to know about nonverbal communication?

When is assertive behavior appropriate in communicating?

What are the elements of persuasive presentations?

What are effective response styles?

How to argue convincingly?

How can a verbal confrontation produce its intended result?

What are effective ways to organize a message?

Teaching Methods

The course is conducted like a professional workshop. Students begin by making short presentations on a variety of theoretical and practical topics related to oral presentations and communication techniques. After individual feedback and coaching and discussion rounds with peers, students then evaluate a professional presentation and develop guidelines for improving their own subsequent presentations.

Students also participate in a workshop to learn the principles of debating techniques. Students get the opportunity to practice in a small group forum.

Recommended Literature

The Presenter's Fieldbook: A Practical Guide (Christopher-Gordon New Editions) Third Edition, 2018

by Robert J. Garmston

The Exceptional Presenter: A Proven Formula to Open Up and Own the Room

May 1, 2007

by Timothy J. Koegel



IM-14 FOREIGN LANGUAGE II

Module code	IM-14
Module coordination	Tanja Mertadana
Course number and name	Z2100 Foreign Language II
Lecturer	Dozierende für AWP und Sprachen
Semester	2
Duration of the module	1 semester
Module frequency	each semester
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	2
ECTS	2
Workload	Time of attendance: 30 hours self-study: 30 hours Total: 60 hours
Type of Examination	See examination schedule AWP and languages
Weighting of the grade	2/210
Language of Instruction	Course dependent

Module Objective

The Foreign Language II module aims to equip students with specialised language skills necessary for independent performance in a globalised field of international management. The module aims to familiarise students with the respective language so that they can effectively and efficiently implement the respective language as a practical means of communication.

As part of the Foreign Language module, students have to complete at least one language at level A1 (but not English).

International students (who have not previously completed German B2 level) must take German. German native speakers and international students (with a completed and certified German B2 level) can select a language of their choice.

Qualification objectives can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Applicability in this and other Programs

Applicable in other degree programmes.

Entrance Requirements



Proof of successful completion of the previous language level must be provided.

Learning Content

The course content can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Teaching Methods

The teaching and learning methods can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Remarks

All language courses require a compulsory attendance rate of 75% in order to be allowed to take the examination.

Recommended Literature

Recommended reading can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

IM-15 INTERNATIONAL ACCOUNTING AND CSRD

Module code	IM-15
Module coordination	Prof. Dr. Martina Heigl-Murauer
Course number and name	G3111 International Accounting and CSRD
Lecturer	Prof. Dr. Martina Heigl-Murauer
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	5
ECTS	5
Workload	Time of attendance: 75 hours self-study: 75 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

With the global growth in business and capital markets, the need for cross-border financial information has correspondingly increased. Knowledge of the nuances of international accounting is imperative for users of financial information generated across borders and business cultures. This course is designed to provide an understanding of international accounting issues to current and future business managers. The course takes a user perspective to international financial reporting because most business executives are more likely to be users of financial information that crosses national borders. With the recent problems exposed in the quality of financial reporting in many countries, a solid understanding of international accounting issues is an important part of the portfolio of skills that managers in medium and large enterprises must possess.

The Corporate Sustainability Reporting Directive (CSRD) is a regulation by the European Union that aims to improve and standardize the sustainability reporting of companies operating in the EU. The purpose of CSRD such as enhance transparency, support the EU Green Deal as sustainable finance goals improves decision-making of the management and investors.

Course participants are expected to become adept with International Financial Reporting Standards (IFRS) and introduction of CSRD. Moreover, they learn to create financial statements according to IAS/IFRS and should be able to recognize key

differences and impacts among national accounting standards, US GAAP and IAS/IFRS.

Applicability in this and other Programs

G 26 Tax

Entrance Requirements

Completion of G05 Principles of Accounting

Completion of G12 Accounting for Managers

Learning Content

This course builds on Principles of Accounting and covers the difficulties international concerns have in financial reporting as well as problems managers face in interpreting statements issued under various reporting standards.

The course covers the impact of foreign currency, cultural, and regulatory environments on the presentation and analysis of financial statements.

I. IFRS

PART 1: INTRODUCTION.

1. Introduction to International Accounting.

PART 2: INTERNATIONAL FINANCIAL REPORTING TECHNICAL TOPICS.

2. Foreign Currency.

3. Accounting for Changing Prices.

PART 3: INTERNATIONAL ACCOUNTING DIVERSITY AND HARMONIZATION.

4. Cultural Influences on Accounting.

5. Accounting Measurement and Disclosures.

6. Worldwide Disclosure Diversity and Harmonization.

7. Comparison of IAS/IFRS with US GAAP and HGB

8. Financial Statement Construction with IAS/IFRS

PART 4: INTERNATIONAL FINANCIAL ANALYSIS.

9. International Financial Statement Analysis.

II. CSRD:

1. PURPOSE OF CSRD

2. KEY FEATURES

3. MAIN REPORTING TOPICS

1. Climate change

- 2. Biodiversity
- 3. Resource use and circular economy
- 4. Workers and human rights
- 5. Business conduct
- 6. Governance
- 4. IMPACT ON COMPANIES

Teaching Methods

Students are given detailed learning objectives for each theme covered in the course. These objectives are explained and followed by exercises performed in small groups. Feedback is given on the various groups' solutions to the exercises. Individuals and teams are required to present written and oral analysis of topics related to the main themes in this course. The course utilizes a variety of learning strategies to accomplish an understanding and mastery of the learning outcomes and concepts presented in this course. These include reading assignments, discussions with the instructor, solving practical problems, feedback, group analysis and presentation of international accounting topics, critical thinking and examinations.

The students make a presentation of 5-6 minutes to demonstrate the ability of understanding and analyzing one theme of the field IFRS. After the presentation a discussion of 15 minutes follows whereby the students can apply the gained theoretical knowledge on practical examples and have to defend their statements of the presentation. This method supports communication and presentation skills as well as the critical analyze accounting systems (= oral exam, 20% of the overall grade).

The written exam (80% of the overall grade) guarantees that the students have to deal with the wide fields of the IFRS and demonstrate the application of theoretical knowledge on assignments and case studies. Students can prove their interdisciplinary skills of finance and accounting (e.g. cash method, discounting), describe and discuss the accurate approach of the methods and evaluation according IFRS.

Recommended Literature

Saudagaran, S. M., International Accounting - A User Perspective ,Thomson Southwestern (2004)

Finch C., A student's guide to International Financial Reporting Standards, 3rd edition, Kaplan Publishing, 2012

IM-16 INTERNATIONAL ECONOMICS

Module code	IM-16
Module coordination	Prof. Dr. Hanjo Allinger
Course number and name	G3112 International Economics
Lecturer	Prof. Dr. Hanjo Allinger
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

The goal of this course is to help students understand the basics of international trade and the effects of various international economic policies on domestic and world welfare. Students learn to interpret the concepts of comparative advantage (Riccardian model) and the Heckscher-Ohlin model on trade specialization. They learn about gains and losses from trade, the impact of trade on economic growth, and effects of trade policy interventions such as tariffs, quotas, voluntary export restraints, and export subsidies.

Applicability in this and other Programs

G-22 Study period abroad

G-32 Case Studies in Global Economics and Trade

Entrance Requirements

Completion of G-10 Economics and Public Finance

Learning Content

Introduction to international economics

- o Early trade theories
- o Classical theory
- o Absolute Advantage
- o Comparative Advantage
- o The Standard Trade Model
- o The Heckscher-Ohlin-Samuelson (HOS) model
- o Modern trade theories
- o Internal economies of scale and the pattern of specialisation in free trade
- o The Porter analysis
- o Trade Restrictions: Tariffs
- o Import tax
- o Export tax
- o Export subsidy
- o Nontariff Trade Barriers
- o Modern arguments relating to protection
- o Trade creation and trade diversion in customs unions
- o Dynamic benefits from customs unions
- o Examples

Teaching Methods

The class sessions consist of a combination of lectures, group exploration and problem solving sessions. Students of International Economics get systematically introduced to a self-contained analysis of international data. In the compulsory accompanying computer classes they have to test the theories learned with real world data on international trade provided by IMF, Worldbank, Eurostat and other sources. Statistical analysis of data is done in class as well as at home. Every week students are asked to hand in their results via email. The successful completion of the computer class part is conditional to admission for the final assessment.

Recommended Literature



Paul Krugman, Maurice Obstfeld: International Economics: Theory and Policy (10th Edition, 2014)

Richard Baldwin: The Economics of European Integration (4th edition, 2012)



IM-17 INTERNATIONAL BUSINESS LAW

Module code	IM-17
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G3113 International Business Law
Lecturers	Connor Collett Stefan Friedrich
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	4
Workload	Time of attendance: 60 hours self-study: 60 hours Total: 120 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	4/210
Language of Instruction	English

Module Objective

International managers are subject to international as well as local rules for business relationships and transactions. In examining the legal considerations involved in doing business internationally, this course explores the law surrounding international dispute resolution, the international sale of goods, the European Union, The General Agreement on Tariffs and Trade, the regulation of imports and exports, and a variety of other topics relevant to the legal relationship between businesses and the international community. Participants learn about laws that are different from domestic laws and prepare themselves for careers in which they will do business with foreign countries.

Participants gain an understanding of

- o the legal framework for cross-border business transactions; especially the particularities of the European business sphere (EU and EFTA),
- o the legal aspects of world trade and the meaning and relevance of the rules of the WTO,

- o how international business relationships are influenced by European and global legal frameworks, and the variety of ways international contracts can be written.

Applicability in this and other Programs

Auch verwendbar für AWW / Bwl Bachelor / A-09 Compliance und Vertragsrecht und A-15 Unternehmensrecht und Governance

Entrance Requirements

Completion of G-09 Business Law

Learning Content

This course examines legal aspects of transactions across national boundaries and views international business law from a multinational and multicultural perspective. Inquiry is made into the character of international law and related bodies of national law involving more than one legal and political system. The course develops basic concepts of international business law and examines international organizations and international treaties that have an impact on international business.

I: THE LEGAL ENVIRONMENT OF INTERNATIONAL BUSINESS.

1. Introduction to International Business.
2. International Law and Organizations.

II: THE EUROPEAN MARKETPLACE AND EUROPEAN UNION LAW.

1. General Information on the EU.
2. Customs Unions and Free Trade Areas.
3. Fundamental Freedoms of the Common Market.
4. Competition Law and Unfair Trade Law.
5. Multinational Enterprises and Company Law.

III: REGULATION OF THE INTERNATIONAL MARKETPLACE.

1. Foreign Investment Safeguards.
2. Political Risk: Nationalization, Expropriation and Privatization.

IV: THE WORLD TRADE ORGANIZATION.

1. The WTO and International Trade.
2. Trade in Goods: Basic Principles of the GATT-Agreement.
3. Dispute Resolution in the WTO.

V: INTERNATIONAL SALES.

1. The CISG-Convention on International Sales of Goods, especially Remedies for Breach of Contract.
2. International Transports.
3. Private International Law.
4. Dispute Resolution and International Arbitration.

VI: PROTECTION OF INTELLECTUAL PROPERTY RIGHTS.

Teaching Methods

The course is taught by relating written laws to examples. Course participants then apply the rules to short cases and are given feedback and further clarification by the instructor.

Recommended Literature

Herdegen, Internationales Wirtschaftsrecht, 9. Aufl. 2011

Collier, Conflict of Laws, 3rd edition (2001)

Herrmann/Weiß/Ohler, Welthandelsrecht 2. Aufl. 2007,

or

The World Trade Organization: Understanding the WTO (2005) (published by the WTO)

Herdegen, Europarecht, 14. Aufl. 2012

Hartley, European Union Law in a Global Context (2004),

or

Dabbah, EC and UK Competition Law (2004)

Ray, International Business Law, 5th edition 2008

IM-18 INTERNATIONAL MARKETING

Module code	IM-18
Module coordination	Matthias Koeppen
Course number and name	G3114 International Marketing
Lecturer	Matthias Koeppen
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	4
Workload	Time of attendance: 60 hours self-study: 60 hours Total: 120 hours
Weighting of the grade	4/210
Language of Instruction	English

Module Objective

Firms that do business across borders need to understand how to develop, market and manage global products.

Participants gain the knowledge and skills that are necessary to develop and implement marketing strategies and programs in international contexts. Participants learn an integrative framework for global marketing strategies that broadens their basic marketing ?tool kit?. The framework includes an analytical survey of the culture, institutions, functions, policies, and practices in international marketing.

A key goal of the course is for participants to gain a basic understanding of the mechanisms of international product management. Participants also learn the methodologies for successful international branding, foreign market entry and establishing and maintaining international sales channels.

Because international marketing decisions frequently require collecting, sifting, analysing and interpreting market data, the methodology of international market research is also emphasized. A goal is to clarify the adjustments required for cultural influences.

The principles of international marketing and market research are integrated and applied with the help of a market research project. Participants select a concrete international marketing case related to product planning, promotion and branding, global sales or export channels. The participants develop market research instruments

to help solve the case. The primary goal here is for the participant to gain the capacity for independently applying scientific methods to solving international marketing problems.

Applicability in this and other Programs

G-35 Bachelor Thesis

applicable for many other subjects

Entrance Requirements

Completion of G 05 Principles of Marketing. Without sound knowledge about marketing principles and marketing methods it is not possible to finish this course successfully.

Learning Content

1. International Aspects of Marketing

- o What does international mean?
- o Why are cultural differences an important aspect of Internationalization?
- o Why do companies internationalize their businesses?
- o Global Products and Product Planning
- o Finding Core Competencies
- o The Marketing Programs
- o International product definition process

2. International Marketing Research

- o Paradigms of Social Research
- o International Marketing Research
- o The Nature of Marketing Research
- o The Marketing Research Process
- o Research Designs:
- o Issues in International Research Design
- o Exploratory Research (Characteristics, Information Types and Sources, Data Collection Methods, Sampling and Data Analysis)

- o Descriptive Research (Characteristics, Information Types and Sources, Designing Data Collection Methods, Applying Data Collection Methods, Sampling, Data Analysis and Presentation)
- o Experimental Research (Characteristics, Information Types and Sources Designing Data Collection Methods, Applying Data Collection Methods Sampling, Data Analysis and Presentation)

3. Culture and Consumer Behavior

- o What is Culture?
- o The Elements of Culture
- o Cultural Change
- o Fundamental Processes
- o Trends and Perspectives
- o Postmodernism

Teaching Methods

The course conveys the knowledge of international marketing and international marketing research through reading assignments, lectures and discussions. Research is integrated with marketing concepts through comprehensive projects involving concrete marketing problems drawn from real life. The projects are performed in groups using the methodology of self-organized learning.

In order to guarantee that the theoretical knowledge is successfully integrated and applied to the project planning and implementation, project coaching sessions are held periodically. During these sessions, the participants present their selected marketing problems, the research design for solving the problem and a status report on the project. The instructors provide feedback, point out errors and suggest possibilities for optimizing the complete concept.

Through the project the participants develop valuable marketing research skills. In particular, self confidence, the ability to solve international marketing problems and the capacity for independent thought and applying the scientific method are advanced. In addition, the project improves the participants' teamwork skills and their ability to realistically estimate their own abilities.

Recommended Literature

Blythe, J.: Principles and Practice of Marketing, Fort Worth, 2009, 2. Ed
 Burns, A. C., Bush, R. F., Marketing Research, 6th ed., Upper Saddle River, Prentice Hall (2009)
 Kotler, P., Marketing Management, 13th ed., Upper Saddle River, Prentice Hall (2008)
 Blackwell, R. D., Miniard, P. W., Engel, J. F., Consumer Behaviour, 10th ed., Fort Worth, South Western College Publishing (2005)

Hollensen, S., Global Marketing 4th ed., , Prentice Hall (2007)
Lewis, R. D., When cultures collide, London, 3rd ed., Brealey Publishing (2006)
Solomon, F., Bamossy, G., Askegaard, S., Consumer Behaviour, A European Perspective, 2nd ed., Harlow et al., Pearson (2002)
Aaker, D. A., Kumar, V., Day, G. S., Marketing Research, 9th ed., New York et al., John Wiley & Sons (2006)



IM-19 INFORMATION TECHNOLOGY II

Module code	IM-19
Module coordination	Prof. Dr. Benedikt Elser
Course number and name	G3115 Information Technology II
Lecturers	Prof. Dr. Benedikt Elser Reijo Koivula Prof. Dr. Holger Jehle
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

The goal of this course is to enable students to apply information systems effectively to solve business-specific problems while incorporating modern cybersecurity best practices.

Professional Competence

Students understand the core principles of cloud computing, data management, and ERP systems and can assess their role in modern business environments. They apply cloud-based collaboration tools, relational databases, and SAP to manage and optimize business processes. They critically analyze legal, security, and data protection aspects of cloud and database systems. They develop and implement relational database models, formulate complex queries, and use structured methods for data processing. Additionally, they execute, monitor, and evaluate business processes in SAP, including procurement, sales, and financial management.

Methodological Competence

Students systematically describe and compare the architecture and functionality of cloud computing. They understand the interdependencies between database

management, and ERP systems. They apply structured approaches such as the Entity-Relationship model for database design and normalization techniques to ensure data integrity. They learned how to design and implement database interfaces and reporting tools in MS Access to facilitate business decision-making. They evaluate cloud-based data platforms for data visualisation. In SAP, they navigate the system efficiently, execute standard business transactions, and analyze financial data using integrated reporting tools.

Personal Competence

Students work independently on cloud, database, and ERP-related tasks, critically reflecting on their approaches and refining their problem-solving strategies. They apply structured thinking to model, query, and manage business data effectively. When working with cloud-based platforms, they assess risks related to data privacy, access control, and cybersecurity, ensuring compliance with best practices. They take responsibility for their learning process by applying theoretical knowledge to practical case studies and continuously improving their technical skills.

Social Competence

Students collaborate effectively in teams using cloud-based tools, databases, and ERP systems, contributing to joint projects in shared digital environments. They communicate complex technical concepts clearly, adapting their explanations to different audiences, whether technical or managerial. In discussions on legal, ethical, and security challenges in cloud computing and ERP systems, they present well-founded arguments and consider diverse perspectives. They actively exchange constructive feedback, improving their teamwork and fostering responsible and efficient use of digital business technologies.

Applicability in this and other Programs

any business related studies, that require an introduction to databases

Entrance Requirements

Completion of G2111 Information Technology I

Learning Content

Part 1: Introduction to Cloud Computing

1. Fundamentals of Cloud Computing

- o Concepts, applications, and usage scenarios
- o Benefits, risks, and legal considerations (e.g., data ownership, contractual issues)
- o **Cloud-Based Tools and Collaboration**

- o Google Workspace: documents, spreadsheets, and presentation tools
- o Real-time collaboration and version control
- o Video conferencing for group work
- o **Practical Applications and Case Study**
 - o Global collaboration in cloud environments
 - o Challenges in database management and cloud storage
 - o Network systems and cloud technologies

Part 2: Practical Introduction to Data Management

1. Database Basics

- o Definition, terms, and concepts
- o Introduction to MS Access: interface and example database

o Data Modeling

- o Database planning and design concepts
- o Entity-Relationship model
- o Functional and technical specifications

o Querying Databases

- o Filtering, querying, and joining data

o Features of MS Access

- o Designing user interfaces for data entry
- o Creating reports
- o Data transport between Access, Word, and Excel

o Cloud-Based Data Management

- o Introduction to Apache Superset
- o Connecting and visualizing data in Apache Superset
- o Data integration between Apache Superset and other systems

Part 3: Practical Introduction to SAP

1. System Basics



- o System handling, user interface, and navigation
- o Help functions and exercises
- o **Business Processes in SAP R/3**
 - o Organizational structure of a company (e.g., IDES-AG)
 - o Material management and purchasing processes
 - o Goods receipt and invoice verification
 - o Distribution, sales, and master data management
 - o Financial processes: accounts payable, receivable, and cost planning
- o **Case Study Work with SAP R/3**

Teaching Methods

The course contents are clarified with the help of practical examples during the lectures. In addition participants use the computer to perform practical exercises using computers in MS Office (Access, Word, Excel) and Cloud based solutions accessed through a Web Browser. Projects are assigned to teams and/or individuals, and the results are presented to the entire class during lectures. Fifty percent of the course takes place online. Practical applications are reinforced through computer exercises, enterprise simulation, group projects and presentations.

Recommended Literature

English:

Krebs, Cynthia: "Microsoft Access 2013 introductory", Pearson 2014, ISBN: 9780133412192

Groh, Michael R: "Access 2010 bible", Wiley 2010, ISBN: 9780470475348

Heinz Forsthuber, Jörg Siebert: „SAP ERP Financials User’s Guide“, Galileo Press, 1st Edition 2010, ISBN 978-1-59229-190-8

Naeem Arif, Sheikh Muhammad Tauseef: "Integrating SAP ERP Financials: Configuration and Design", Galileo Press, 1st Edition 2011, ISBN 978-1-59229-300-1

Manish Patel: "Maximizing SAP ERP Financials", Galileo Press, 1st Edition 2010, ISBN 978-1-59229-303-2

German:

Uwe Brück: „Praxishandbuch SAP-Controlling“, Galileo Press, 4., aktualisierte Auflage 2011, ISBN 978-3-8362-1728-6

Heinz Forsthuber, Jörg Siebert: „Praxishandbuch SAP-Finanzwesen“, Galileo Press, 5. aktualisierte und erweiterte Auflage 2013, ISBN 978-3-8362-2033-0

Functions in detail, SAP-Doku-CD

Internet: www.sap-ag.de

... more information available during the lecture



IM-20 FINANCIAL MANAGEMENT

Module code	IM-20
Module coordination	Prof. Dr. Adrian von Düring
Course number and name	G3116 Financial Management
Lecturer	Prof. Dr. Adrian von Düring
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

The overriding goal is to help students learn to make good financial decisions. Students learn the key concepts of financial management and investment. Students are better able to understand current events in finance and gain a solid framework for subsequent courses in finance taken here or at partner universities.

The second goal is for students to develop a higher level of competency in the key financial concepts introduced in the quantitative and accounting modules. Upon completion of the course, students are able to apply the follow concepts to enterprises: expected value, variance, correlation and time value of money, risk and return tradeoffs, asset valuation, diversification, capital structure, dividend policy and investment. Balance sheet, cash flow and income statement presentations developed in the accounting foundations module can now be analyzed and interpreted from management and investor perspectives.

Applicability in this and other Programs

none

Entrance Requirements

Principles of Accounting



Quantitative Methods

Learning Content

The course covers the following topics:

- o Principles of Finance
- o Understanding Financial Statements and Cash Flows
- o Ratio Analysis
- o Time Value of Money
- o Ordinary Annuity / Annuity Due
- o Amortized Loans
- o Risk and Rates of Return
- o Capital Asset Pricing Model
- o Weighted Average Cost of Capital
- o Capital Structure and Leverage
- o Analyzing Project Cash Flows
- o Working Capital Management

Teaching Methods

The individual chapters are taught through lectures. Following the lecture students are given learning objectives for each chapter in the book. The skills acquired are exercised in an assignment performed in small groups. The task is to analyze and compare the financial statements of several listed corporations in order to apply the content of the lecture. The results will be presented in class and feedback is given on the solutions provided by the groups.

During the Student Research Project (50% of the overall grade), the students are expected to analyze financial statements of listed corporations and present the findings to the class. This has two advantages: First of all, the students have to practice the analysis of real financial statements what is very individual and cant be tested during a standardized exam. Furthermore, students develop presentation skills and the ability to work in teams, as it is organized as a group project.

The exam at the end of the semester (50% of the overall grade) ensures, that the most important elements of Financial Management are fully mastered by the students.

Remarks



Recommended Literature

Titman, S., Keown, A. and Martin, J.D. (2018). Financial Management. 13th ed.
Harlow: Pearson.

IM-21 FOREIGN LANGUAGE III

Module code	IM-21
Module coordination	Tanja Mertadana
Course number and name	Z3100 Foreign Language III
Lecturer	Dozierende für AWP und Sprachen
Semester	3
Duration of the module	1 semester
Module frequency	each semester
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	2
ECTS	2
Workload	Time of attendance: 30 hours self-study: 30 hours Total: 60 hours
Type of Examination	See examination schedule AWP and languages
Weighting of the grade	2/210
Language of Instruction	Course dependent

Module Objective

The Foreign Language III module aims to equip students with specialised language skills necessary for independent performance in a globalised field of international management. The module aims to familiarise students with the respective language so that they can effectively and efficiently implement the respective language as a practical means of communication.

As part of the Foreign Language module, students have to complete at least one language at level A1 (but not English).

International students (who have not previously completed German B2 level) must take German. German native speakers and international students (with a completed and certified German B2 level) can select a language of their choice.

Qualification objectives can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Applicability in this and other Programs

Applicable in other degree programmes.

Entrance Requirements

Proof of successful completion of the previous language level must be provided.

Learning Content

The course content can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Teaching Methods

The teaching and learning methods can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

Remarks

All language courses require a compulsory attendance rate of 75% in order to be allowed to take the examination.

Recommended Literature

Recommended reading can be found in the corresponding course description on the homepage of the Language Centre:

<https://th-deg.de/language-and-electives-centre>

IM-22 STUDY PERIOD ABROAD

Module code	IM-22
Module coordination	Prof. Dr. Martina Heigl-Murauer
Course number and name	Study Period Abroad
Semester	4
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	0
ECTS	30
Workload	Time of attendance: 900 hours Total: 900 hours
Weighting of the grade	30/210
Language of Instruction	English

Module Objective

The module objectives of the courses taken during the semester abroad are the same as the module objectives written down in the module descriptions of the foreign university.

Applicability in this and other Programs

none

Entrance Requirements

According to § 6 of the Study and Examination Regulations, students may begin their Semester Abroad after earning at least 60 ECTS credit points from the Modules G-01 to G-21.

Before starting the Semester Abroad, students must finalize a Learning Agreement between Deggendorf Institute of Technology (DIT) and the foreign university in order to ensure recognition of the courses successfully completed abroad.

Learning Content

During the study period abroad, students must earn 30 ECTS credit points at a foreign university. Of these 30 ECTS credit points at least 20 credit points must be completed from modules in the fields of Business Administration, Economics, Information Technologies and Foreign Languages. Modules that are equivalent to the obligatory modules or the selected optional modules in the program at DIT cannot be chosen.

The actual module contents, required course work and examinations during the semester abroad follow the requirements of the foreign university, where the student is enrolled.

Students who have achieved fewer than 30 ECTS credit points or who have had fewer than 30 ECTS credit points approved by DIT must make up the difference between the 30 ECTS credit points they should have achieved while studying abroad and the 30 ECTS credit points required by DIT by taking additional elective courses in their field of study.

Teaching Methods

The didactic methods correspond to the module descriptions of the foreign university.

Remarks

The International Representative for IM is available to advise the students.

30 credit points at a foreign university, of which at least 20 credit points are completed in Business Administration, Economics, Information Technologies and Languages

Recommended Literature

The literature is provided by the foreign university, where the semester abroad will be completed.

IM-23 PRACTICAL SEMESTER

Module code	IM-23
Module coordination	Prof. Dr. Adrian von Düring
Course number and name	Internship G5111 Internship Seminar (PLV) 2 G5111 Internship Seminar (PLV) 1
Lecturer	Prof. Dr. Adrian von Düring
Semester	2, 5
Duration of the module	2 semester
Module frequency	annually
Course type	PLV, required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	30
Workload	Time of attendance: 120 hours self-study: 900 hours Total: 1,020 hours
Weighting of the grade	30/210
Language of Instruction	English

Module Objective

The general aim of the module is that the students apply the knowledge they have gained during their studies in the field and at the same time get to know operational processes in a company. In addition, students have the opportunity to improve their ability to cooperate and communicate during the internship and in the PLV week. The first PLV week aims at preparing participants for the internship. The second PLV (taking place after the internship) is based on structured coaching in small groups, in which students learn reflecting on and describing the skills they have acquired.

Additional module objectives are:

- o Students should get an overview of practices of a company or department of an international company.
- o Students should gain insight into the complexity of business processes.
- o Students should be introduced to typical activities of the area of their chosen internship and independently participate in concrete tasks.
- o Students should get to know instruments for solving business problems and thus increase their problem-solving competence.

Applicability in this and other Programs

none

Entrance Requirements

According to § 6 of the Study and Examination Regulations, students may begin their Internship Semester after earning at least 60 ECTS credit points from the Modules G-01 to G-21.

Learning Content

Content Internship:

The students should, as far as possible, work on tasks in accordance with their future specialization and perform tasks independently and on their own responsibility, the degree of difficulty of which is appropriate to the level of training.

The internship has to be at least 20 weeks in duration. In some cases it is possible to shorten the duration of the internship (f. e. completed vocational training).

The internship in the IM program has to have an international aspect and ideally it should be abroad.

Content Practical courses (PLV):

Before and after the internship students are required to take part in two PLV courses. The first PLV takes place at some point during the 2nd semester and the second PLV after the internship, so at the end of the 5th semester.

The exact dates, course syllabus and assignments vary from year to year.

Teaching Methods

Lectures, discussions, group work, case studies, competency-coaching in small groups are possible.

Remarks

If successful, the internship will be graded as passed. Successful participation is confirmed by the internship company in form of a certificate or a confirmation. The student must submit an internship report in written form, which is evaluated by the internship representative (pass / fail).

Recommended Literature

May be announced by the respective lecturers before or during the PLVs.

IM-24 INTERNATIONAL PROJECT MANAGEMENT

Module code	IM-24
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G6111 International Project Management
Lecturer	Dr. ShiKui Wu
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

- o Provide students with a theoretical understanding of both classical and agile project management.
- o Enable students to apply project management concepts in real-world scenarios.
- o Develop competencies in managing international projects with a focus on agility and adaptability.
- o Foster decision-making and problem-solving skills in project-based environments.
- o Enhance students ability to work in diverse, international teams. Additional issues will be included according to the current development in literature and practice, to the changing industry demands for international project managers and to the need of the students.

Applicability in this and other Programs

yes

Entrance Requirements

Completion of both the international internship & partner university semester, or successful completion of at least two years of study in an internationally oriented university program plus at least six months of work and/or study experience abroad.

Learning Content

The content of the lecture includes, but is not limited to, the following issues:

- o Fundamentals of classical and agile project management.
- o Comparison between agile and classical project management methodologies.
- o Introduction to the classical approach with concepts and techniques in planning, executing, monitoring/controlling and closing projects.
- o Introduction to the agile project management framework Scrum and its practical application.
- o Real-world project management examples in international organizations.
- o Technical project management skills in various knowledge areas, including scope, schedule, cost, stakeholder, quality, resource, risk, communications, procurement and integration management.
- o Hands-on experience in managing agile projects through case studies and simulations.
- o Overview and application of software solutions for project management.

Teaching Methods

- o Lectures combined with numerous small team assignments to reinforce theoretical knowledge through practice.
- o Team-based project work, ensuring international collaboration (teams of max. six students, diverse national backgrounds).
- o Practical execution of an international project, including planning, implementation, and evaluation.
- o Instructor acts as a senior project manager (consulting) and, if applicable, as the client.
- o Students deliver team presentations, graded as an oral exam (50% of the total grade), with immediate feedback from the instructor.
- o Non-presenting students prepare discussion questions, facilitating interactive learning.

- o Written project reports (Studienarbeit) on both practical project experience and theoretical project management topics (50% of the total grade).
- o Continuous feedback from lecturers throughout the project phases to support student development.

Recommended Literature

Textbooks:

PMBOK Guide (a guide to the Project Management Body of Knowledge), (2018, 6th edition) PMI Inc.

Situation is Hopeless but not Serious, (2013), Watzlawick Paul

The Deadline, (2009), DeMarco Tom

Webpages for Project Management:

www.gpm-ipma.de - Gesellschaft für Projektmanagement, Deutschland

www.pmi.org - Project Management Institute, USA

agile.org Agile Project Management

scrum.org Agile Project Management

www.projektmagazin.de - Articles about Project Management

IM-25 CROSS CULTURAL MANAGEMENT

Module code	IM-25
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G6112 Cross Cultural Management
Lecturers	Johanna Maurer Donya Byrtus Prof. Dr. Rainer Waldmann Sarah Akhtar-Krenn
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

Cultural differences among international business partners, customers and suppliers often result in tension and misunderstandings. Managers who competently navigate in different cultural environments can contribute substantially to the success of globally active enterprises.

A condition for the acquisition of intercultural competence is the recognition that ones own actions are influenced by ones own cultural values and norms. Reflecting on ones own cultural background forms the basis for the understanding of foreign cultures.

The first part of the course sets the theoretical framework: Globalisation and migration have led to radically changing cultural, social and political landscapes of diversity. Participants understand the concept of "multidiversity" and deal with chances and risks of implementing DEI initiatives. Subsequently they acquire the knowledge they need to explain and understand various cultures. Through the comparative study of cultures they discover the relevance of the cultural framework to management theory and for explaining management behaviour.

Participants learn how to independently apply the culture assimilator technique to broaden their knowledge through a qualitative research project. This involves

soliciting international managers and collecting critical incidents of cross cultural business interactions, which are then analysed with the help of theory. Carrying out qualitative interviews with members of foreign cultures further develops the participants social and intercultural skills.

The second part of the course is conducted as an off-campus intensive social and intercultural competence-training workshop. Here the results of the culture-assimilator research projects are presented through role-playing in situational re-enactments. The implications are further clarified through a variety of interaction exercises.

The social and intercultural competence training assists the participants in their ability to reflect on cultural identities, to avoid value judgments in their perception of foreign cultures, to empathize and accept differences as well as to develop additional options for actions international managers can take.

Applicability in this and other Programs

G-27 Internationale Fallstudien (Case Studies in Global Management)

Entrance Requirements

Completion of international internship & partner university program

Learning Content

1. Introduction
 - o Identity and Multidiversity
 - o Cultural Differences
2. Defining Culture
 - o Examples
 - o The Characteristics of Culture
 - o The Layers and Elements of Culture
3. Comparing Culture
 - o The Impact on the Individual: the Culture Shock
 - o Culture Contexts: Hall
 - o Culture and the Workplace: Hofstede
 - o Cultural Patterns
 - o Further Dimensions

4. Summary

Teaching Methods

The course begins by conveying the fundamentals of cross-cultural management via theoretical lectures and moderated discussions. Since most of the participants have intercultural experiences assembled from a wide variety of cultures, the theory can be directly tied to many of the individual experiences.

The theoretical fundamentals are then extended through the development, application and presentation of the culture assimilators. The qualitative research projects are performed in groups organized along the principles of self-organized learning. The projects help develop individual competence in applying the scientific method and also further the development of presentation, social and intercultural skills. The implementation of these projects contributes 50% to the final grade. Short case studies, critical incidents, are selected from the international business world.

Explanations and analysis of these cases support the integration of the participants existing management knowledge with intercultural perspectives. Case studies and explanations will be summarized in a written paper (50% of the overall grade).

Social and intercultural skills are further developed in the training workshop through role playing, interaction exercises, problem solving tasks, simulations and feedback rounds.

Remarks

Recommended Literature

Hofstede G., Hofstede, G. J., and Minkov, M., Cultures and Organizations: Software of the Mind, 3rd ed., McGraw-Hill (2010)

Lewis, R. D., When Cultures Collide, 4th ed., London, Brealey Publishing (2018)

Meyer, E., The Culture Map, New York, Public Affairs (2015)

Trompenaars, F., Hampden-Turner, C., Riding the Waves of Cultures, 4th ed., New York et al., McGraw Hill (2020)

Vertovec, S., Superdiversity, Migration and Social Complexity, Routledge, London and New York, 2023

<https://www.allbright-stiftung.de/english>

<https://globeproject.com/results.html#country>

<https://www.charta-der-vielfalt.de/en/>

IM-26 TAX

Module code	IM-26
Module coordination	Prof. Dr. Martina Heigl-Murauer
Course number and name	G6113 Tax
Lecturer	Prof. Dr. Martina Heigl-Murauer
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

At one time, international tax issues were important primarily to tax specialists and tax advisors of large multinational corporations. With increasing economic integration, the importance of these issues has mushroomed. Many small and medium size firms now engage in cross-border transactions that cause them and their tax advisors to face international tax issues regularly. The goal of this course is to equip the participant with a broad knowledge of the fundamental issues of taxation from the perspective of an international business manager. Participants should become aware of the tax implications of ordinary and international business transactions as well as specific nuances in the German tax code.

Applicability in this and other Programs

G-35 Bachelor Thesis

Entrance Requirements

Completion of G05 Principles of Accounting
Completion of G12 Accounting for Managers

Learning Content



I. Basic Elements of International Taxation

- o Nature of International Taxation
- o Goals of International Tax Rules
- o Role of the Tax Advisor in Planning International Transactions
- o Inbound and Outbound Transactions
- o Matters of Terminology
- o Worldwide Taxation
- o Problem of Double Taxation
- o Tax Havens and Income Shifting

II. Nationality and Residence for Taxation

- o Nationality
- o Defining Residence
- o Physical Presence
- o Entities, Associations & Partnerships
- o Treaty Issues Related to Residence

III. Sources of Income Jurisdiction

- o Interest
- o Dividends
- o Rentals
- o Sale of Property
- o Mixed Income
- o Source and Characterization

IV. International Transfer Pricing

- o Transfer Pricing & Taxation
- o Related Persons Transactions
- o Arms-Length Transactions

V. U.S. Taxation of Foreign Persons



VI. Business vs Passive Investing

VII. Gain from Sale of Property

VIII. International Corporate Reorganizations

- o Different Corporate Tax Environments

IX. Income Tax Treaties

- o Tax Treaties and Double Taxation

X. Relief Measures and Double Taxation

- o Deduction Method

- o Exemption Method

- o Credit Method

- o Comparison of Methods

Teaching Methods

The course is taught primarily by way of example. Students are assigned short cases to solve and discuss during class. More complex cases are assigned to groups of students for preparation outside of class. Results are presented during the classes for discussion. The students analytical techniques are further refined through feedback and reworking of the cases.

Recommended Literature

Arnold, B., McIntyre, M., International Tax Primer, Kluwer Law International (2002)

Haase, F., Steinberg, D., Tax Law in Germany, C. H. Beck (2012)

IM-27 STRATEGY AND CONSULTING

Module code	IM-27
Module coordination	Prof. Dr. Adrian von Düring
Course number and name	G6114 Strategy and Consulting
Lecturer	Prof. Dr. Adrian von Düring
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

The need for global strategy is intense as capital markets become more erratic, growth opportunities dwindle and competition emerges from unexpected countries and in unexpected ways. This course exposes students to strategic management in an international context. Students learn how to assess the strategic position and align the conflicting goals of the various regional, divisional and functional managers with an enterprise's mission.

The course introduces the basic concepts and tools for formulating business strategy and focuses on how firms can develop sustainable competitive advantages. The course also introduces the role of the board of directors and general management as strategy makers. Students acquire the tools necessary to analyse the business environment, the resources of the firm, and alternative strategies. The course consists of lectures, extensive case work to demonstrate the use of the tools in a business context, written analysis and simulated board room presentations and interactions. The course is designed to help students apply the cultural, business and academic experiences gleaned from their year abroad within a theoretical framework to practical problems that businesses face in a globally competitive environment. The goal is to foster research skills, persuasion skills, integrative case-solving skills, practical planning and implementation skills.

Applicability in this and other Programs



none

Entrance Requirements

Principles of Management

Principles of Marketing

Learning Content

Central topics include assessing industry economics and dynamics to identify strategic threats and opportunities, evaluating the profit potential of strategic resources and capabilities, and strategic diversification. Other topics include assessing actual and potential cost and differentiation advantages, vertical scope of the firm, strategic management of multi-business firms, global strategy, strategic alliances, competitive advantage, strategic management in technology- intensive industries, and strategy under uncertainty.

1. The nature of global strategy
2. Strategy formulation
 - 2.1. The business mission
 - 2.2. The external assessment
 - 2.3. The internal assessment
 - 2.4. Strategy analysis and choice
 - 2.5. Focusing on the network vs. Competitive advantage
3. Strategy implementation
 - 3.1. Implementing strategies: management and operations issues
 - 3.2. Implementing strategies: marketing, finance/accounting, r&d, and mis issues
4. Strategy evaluation
 - 4.1. Strategy review, evaluation, and control
5. Strategic management case analysis
 - 5.1. How to prepare and present a case analysis

Teaching Methods

The course is arranged in two parts. In part one, through text assignments, short case analyses, group presentations and directed discussion, students learn and practice

analytical techniques for assessing and solving the problems faced by companies planning or undergoing international expansion. In the third part, students are required to analyze a comprehensive, timely case; usually involving the assessment and implementation of a change in global strategy for

an enterprise. Teams of students compete to convince management of their superior analytical skills. Students alternately act out the roles of strategic consultants and management team in a realistic boardroom setting that is made more realistic through the presence of a recognized industry expert. Through role playing the students learn the various perspectives, goals, and problems the CEO as well as the various functional managers experience in initiating or altering the global strategy and the difficulties consultants face in convincing management of their 'value added' contribution.

The course features guest professors, participation of top executives of companies around which the case revolves; discussion, group projects, intercultural teamwork, case studies, presentations, business simulation and roll playing.

Recommended Literature

Strategic Management: Concepts 4Th Edition

1. by Frank Rothaermel Mcgraw-Hill 2018

IM-28 INTERNATIONAL SUPPLY CHAIN MANAGEMENT

Module code	IM-28
Module coordination	Prof. Dr. Diane Ahrens
Course number and name	G6115 International Supply Chain Management
Lecturer	Prof. Dr. Diane Ahrens
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

Upon successful completion of the module, students will have acquired the following competences:

Factual Knowledge

- o Students are familiar with fundamental concepts, tools, and stakeholders in international value chain and logistics management, particularly regarding production, distribution, and transport in global networks.
- o They understand the differences between functional and process-oriented organizational structures and can evaluate their implications for logistical performance and goal conflicts.
- o They are able to categorize challenges along international supply chains such as product variety, time pressure, location decisions, cultural differences, and transport logistics in a systematic way.

Methodological Competences

- o Students are able to analyze and design international value chain processes using appropriate methods such as process cost analysis, KPI-based evaluations, and simulation approaches.
- o They apply strategies like lean thinking, variant management, make-or-buy analyses, and inventory or transport optimization to case studies and real-world business problems.
- o They are capable of identifying cross-functional goal conflicts and addressing them through integrative, supply chain oriented solutions.

Personal Competences

- o Students reflect critically on corporate objectives in an international context and are able to make decisions under uncertainty, balancing profitability, service levels, and sustainability.
- o They are able to structure complex problems, prioritize relevant influencing factors, and take responsibility for decision-making processes within value networks.

Social Competences

- o Students collaborate effectively in interdisciplinary teams, communicate appropriately for different audiences, and engage constructively with cultural differences and conflicting interests.
- o They are capable of identifying interface issues between departments (e.g., procurement, production, sales) and across international locations, adopting a cross-functional perspective.

Applicability in this and other Programs

G-30 Seminar im Internationalen Management und Organisationen (Seminar in International Management and Organization)

as well as masters programs in the fields of business management, strategy, and logistics

Entrance Requirements

IM-01: Principles of Operations and Logistics Management

Completion of international internship & studies abroad

Learning Content

This module provides a comprehensive understanding of the planning, design, and optimization of international value creation and logistics networks. The focus is on

designing integrated processes along global supply chains while considering business and organizational requirements.

Key challenges addressed include increasing product variety, global division of labor, time and cost pressures, and the coordination of heterogeneous actors and systems. Using practice-oriented case studies (e.g., Rentag GmbH, Flexcon) and simulations, real-world decision-making problems are analyzed and solved using appropriate tools and frameworks.

Topics covered in the module include:

- o Going-global strategies, fundamentals of international value chains, and the structure of global supply networks
- o Classification of supply chains (e.g., based on supply and demand characteristics)
- o Process-oriented vs. function-oriented organizational structures: goal conflicts, interface issues, and their impact on logistics performance and cost
- o Core performance indicators in supply chain management (e.g., lead time, inventory levels, delivery reliability, service level, total logistics cost) and the concept of supply chain fit
- o The bullwhip effect: causes, consequences, and mitigation strategies
- o Strategies for managing variety, late product differentiation, modularization, and mass customization
- o Make-or-buy decisions in global networks: decision criteria, risk analysis, and outsourcing potential
- o Development and evaluation of decentralized production structures; international location decisions
- o International transport logistics: choice of transport modes, sustainability, Incoterms
- o Digitalization, information systems, and their role in real-time integration and decision support
- o Practice-based case studies on the application of concepts such as internal goal alignment, delivery reliability, production flexibility, and inventory strategies

Teaching Methods

This course is designed as an interactive third-year bachelor-level module and specifically aims to strengthen students ability to think and act strategically in the context of international logistics and supply chain management.

Knowledge is conveyed through a combination of **seminar-style instruction**, **structured case studies**, **group-based simulations**, and **analytical exercises**. Students engage with real-world decision-making scenarios and develop solution-oriented strategies within the framework of global value chains.

Strategic thinking is fostered through the critical reflection of business trade-offs, process interdependencies, and international operating conditions. Group work encourages problem-solving skills, decision-making ability, and the integration of multiple functional perspectives.

Self-directed study, **literature-based analysis**, and **facilitated discussions** complement the in-class sessions and promote the independent application of strategic concepts and models.

Recommended Literature

Jacobs, F. R., & Chase, R. B. (2024). *Operations and supply chain management* (17th Global ed.). McGrawHill Education.

Hill, C. W. L., & Hult, T. M. (2020). *International business: Competing in the global marketplace* (13th ed.). McGrawHill Education.

Chopra, S., Meindl, P., & Kalra, D. V. (2019). *Supply chain management: Strategy, planning, and operation* (7th global ed.). Pearson.

Christopher, M. (2016). *Logistics & supply chain management: Creating valueadding networks* (5th ed.). Pearson.

SimchiLevi, D., Kaminsky, P., & SimchiLevi, E. (2008). *Designing and managing the supply chain: Concepts, strategies and case studies* (3rd ed.). McGrawHill Education.

IM-29 BUSINESS ELECTIVE I

Module code	IM-29
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G-29 Business Elective I Z6100 Online Sales
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	compulsory course, elective course
Level	undergraduate
Semester periods per week (SWS)	8
ECTS	5
Workload	Time of attendance: 120 hours self-study: 180 hours Total: 300 hours
Type of Examination	Examination form of the chosen module
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

In addition to learning a broad set of management skills valued by employers worldwide, students have the opportunity to demonstrate a narrower career focus through the selection of appropriate Business Electives. Business Elective courses are offered each semester to cover a range of technical and non-technical skill sets. In addition to these courses offered in English, students may also select upper level courses from the BWL program to be counted as Business Electives.

After completing the Business Elective, students have achieved the following learning objectives:

- o The students have an insight into the topics, methodologies and ways of thinking of the respective area of specialization
- o The students improve their key qualifications such as teamwork, rhetoric and other
- o The students gain the ability to assess interdisciplinary topics and applications
- o The students expand their intercultural and social competences

Applicability in this and other Programs

none

Entrance Requirements

none

Learning Content

Depending on the availability of the lecturers, the range of Business Electives might vary and only some of the listed Business Electives can be offered.

Electives in Summer Term (Elective I):

Advanced Methods in Procurement

Basics Sustainability

Company creation - from Scratch to 1st stage

Global Leadership

Online Sales

Strategic planning versus constant change: Tools and practices for future Leaders to navigate challenging times

Train the Trainer

Teaching Methods

Lectures, discussions, exercises, group work and case studies

Remarks

emphasis on national and international lecturers from different backgrounds

Recommended Literature

Will be announced by the respective lecturers before or during the lecture.

IM-30 SEMINAR IN INTERNATIONAL MANAGEMENT

Module code	IM-30
Module coordination	Prof. Dr. Diane Ahrens
Course number and name	G7111 Seminar in International Management
Lecturer	Prof. Dr. Diane Ahrens
Semester	7
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

Upon successful completion of the module, students will have acquired the following competences:

Factual Knowledge and Understanding

- o Students demonstrate an in-depth understanding of the interdependencies of business decisions across functions in an international context.
- o They are familiar with strategies for international market entry and exit, as well as for assessing global markets.
- o They are able to apply key managerial tools, particularly in the areas of cost accounting, contribution margin analysis, product costing, and income analysis.
- o They can select suppliers, perform market and competitor analyses, and make marketing, sales, and production decisions for both national and international environments.
- o They understand the relevance of economic conditions such as non-payment risks and currency fluctuations for international operations.

Methodological Competences

- o Students are able to interpret business data and derive well-founded, relevant decisions.
- o They are proficient in applying planning instruments to define objectives, develop strategies, and assess performance.
- o They use simulations and computer-supported decision models to analyze complex business situations holistically.
- o They develop a systems-based understanding of management and train their strategic and economic judgment.

Personal Competences

- o Students are capable of making decisions under uncertainty and time constraints and of assuming responsibility for their implementation.
- o They enhance their self-reflection skills and develop entrepreneurial thinking with a long-term perspective.
- o They are able to structure problems independently and develop appropriate solutions using analytical reasoning.

Social Competences

- o Students work effectively in teams and make sound decisions through collaborative processes.
- o They communicate their ideas clearly and purposefully, including through the use of visualization and presentation techniques.
- o They act in an interdisciplinary and intercultural manner in complex and dynamic decision-making environments.

Applicability in this and other Programs

G-35 Bachelor Thesis

Masters programs in the fields of management, corporate leadership, strategy, and logistics.

Entrance Requirements

Completion of international internship and studies abroad, foreign exchange students should be at least in their 3rd year of a business related study program and have profound knowledge in cost accounting, controlling, operations and logistics management.

Learning Content

The **competitive industrial management game** Mastering General Management depicts the complex structures of a manufacturing company. In the role of the management, participants learn to make **strategic and operational decisions** and gain an understanding of the connections between the various **internal and external factors** that influence the company's success. As a business game, it builds a bridge between business management theory and operational practice. The business game presents a realistic, exemplary depiction of an industrial concern and offers participants quick, risk-free and lasting effects derived from relevant experiences related to practical needs.

The **analysis and control of the cost structure** for different markets and products becomes increasingly important during the business game. Due to disruptions in production and the development and introduction of a new product, the focus of the business game is increasingly directed towards the areas of **product portfolio conversion** and **ecological production**.

This business game is an interactive teaching and learning system (which we call active learning) based on the motto: Learning business by doing business. Participants in the simulation will manage a (virtual) company. They will make typical business decisions in a realistic environment. They learn principles of business administration: how to use information in decision-making, and how to handle risk and uncertainty by combining the modular knowledge they gained during their previous studies. They experience decision-making processes within a team while managing time constraints. Management simulations offer, through (virtual) experiences, a high degree of transferable knowledge and skills that participants can utilize in their daily work. Decisions have to be made regarding the following company functions:

- o Organization
- o Marketing
- o Purchasing
- o Inventory
- o Production
- o Personnel
- o Finance and Accounting

6-8 periods are played, plus some testing periods before the real simulation starts. The participants receive a scenario for each period, which states market development, wage development, exchange rate details, etc. Detailed reports are provided after every period which show the financial results of the previous periods' decisions. Based

on these planning information, as well as market research reports, the participants plan their decisions on a periodic basis.

Additionally, the participants carry out different group projects between decision periods (e.g. branding). Such projects are intended to enhance the knowledge and experience gained through the game. They provide - depending on the types of projects selected - the possibility to integrate qualitative factors into the planning process that influence results in the planning game. These group projects were developed and tested in practice.

Teaching Methods

The theoretical part of the course consists of an introduction to the management simulation content, the interpretation of available reports, and guided discussions to develop the necessary theoretical knowledge. The integrative part of the course follows a social constructivist learning approach: competences are identified, acknowledged, developed, and applied within the context of a simulation game.

Self-managed student teams prepare various business decisions and analyze their outcomes. The goal is to develop and assess skills in areas such as transformational leadership, negotiation, motivation, performance appraisal, delegation, communication, conflict resolution, and general task management. Students are confronted with realistic scenarios and compare their responses to actual managerial decisions.

The course includes introductory lectures on the simulation setup, targeted expert inputs based on identified weaknesses, class discussions, group activities, situation analyses and comparisons, competency assessments, and integrative experiential learning.

As simulation outcomes may be distorted by incorrect entries or unpredictable competitor behavior, game results are not used for grading purposes. Instead, teams present a market and competitor analysis for their virtual company, explain their corporate strategy and the measures taken, and evaluate their effectiveness through an analysis of internal processes, product costs, and company value (50% of the final grade).

To ensure that all students were actively involved in team decisions and contributed to sound outcomes, an individual assessment is also conducted. A 60-minute written exam at the end of the semester (50% of the final grade) tests whether students have understood the planning mechanisms and can solve simulation-based problems independently.

Recommended Literature

TOPSIM Manual

Robert Jacobs and Richard Chase: Operations and Supply Chain Management, 17th Edition, McGraw-Hill Irwin, 2024

IM-31 INTERNATIONAL FINANCE

Module code	IM-31
Module coordination	Prof. Dr. Adrian von Düring
Course number and name	G7113 International Finance
Lecturer	Prof. Dr. Adrian von Düring
Semester	7
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Portfolio
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

This course builds on the foundations laid in *International Economics* and *Financial Management* and exposes the student to the world of international finance. The course's major emphasis is on international financial markets, instruments, players, and policies. Foreign exchange operations and their interrelationships with corporate financial management of international operations are also covered. Particular attention is paid to the analysis of risk exposure in foreign investment and to the categories of instruments that can be used to manage or hedge risk.

Upon completion of the course, the students will be able to

- o Understand the nature, magnitude, and importance of international finance in worldwide trade, investment, and economic growth,
- o analyze risk exposure in foreign investment,
- o select the appropriate instruments to manage risk exposure in foreign investment,
- o identify and formulate international investment strategies for the multinational enterprise,
- o demonstrate how foreign currency and repatriation of capital rules influence the international capital budgeting decision,

- o identify the instruments and methodology that can be used to construct a globally diversified investment portfolio.

Applicability in this and other Programs

none

Entrance Requirements

Financial Management

Learning Content

- o The Investment Environment
- o Global Markets and Transactions
- o Investment Information and Securities Transactions
- o Risk and Return
- o Portfolio Management
- o WACC
- o Discounted Cash Flow Model
- o Market Efficiency and Behavioral Finance
- o Fixed-Income Securities and Interest
- o Bond Valuation
- o Managing Risk with Forward Contracts
- o Puts and Calls

Teaching Methods

Lectures & Exercise Sessions

Following the lecture students are given learning objectives for each chapter in the book. The skills acquired are exercised in an assignment performed in small groups. The task is to make a recommendation for an equity portfolio. In order to select suitable investments, the groups are expected to provide a forecast for the future financial development of different corporations and select undervalued companies. The results will be presented in class and feedback is given on the solutions provided by the groups.

Student Research Project and Examination

During the Student Research Project (50% of the overall grade), the students are expected to conduct a valuation for a listed corporation, usually listed in the S&P 500. This has two advantages: First of all, the students have to practice the analysis of real financial statements what is very individual and can not be tested during a standardized exam. Furthermore, students develop presentation skills and the ability to work in teams, as it is organized as a group project.

The exam at the end of the semester (50% of the overall grade) ensures, that the most important elements of International Finance are fully mastered by the students.

Remarks

StA Project

Recommended Literature

International Finance by Paul R. Krugman, Maurice Obstfeld, Marc J. Melitz

Pearson, 2018

IM-32 BUSINESS ELECTIVE II

Module code	IM-32
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G-33 Business Elective II
Semester	7
Duration of the module	1 semester
Module frequency	annually
Course type	elective course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Examination form of the chosen module
Weighting of the grade	5/210
Language of Instruction	English

Module Objective

In addition to learning a broad set of management skills valued by employers worldwide, students have the opportunity to demonstrate a narrower career focus through the selection of appropriate Business Electives. Business Elective courses are offered each semester to cover a range of technical and non-technical skill sets. In addition to these courses offered in English, students may also select upper level courses from the BWL program to be counted as Business Electives.

After completing the Business Elective, students have achieved the following learning objectives:

- o The students have an insight into the topics, methodologies and ways of thinking of the respective area of specialization
- o The students improve their key qualifications such as teamwork, rhetoric and other
- o The students gain the ability to assess interdisciplinary topics and applications
- o The students expand their intercultural and social competences

Applicability in this and other Programs

none

Entrance Requirements

none

Learning Content

Depending on the availability of the lecturers, the range of Business Electives might vary and only some of the listed Business Electives can be offered.

Electives in Winter Term (Elective II):

Art of Negotiation

Coaching

Psychological and Institutional Aspects of Founding an Organisation

Intellectual Property Protection

International Business Development

IT Skills for Project Managers

Teaching Methods

Lectures, discussions, exercises, group work and case studies

Remarks

emphasis on national and international lecturers from different backgrounds

Recommended Literature

Will be announced by the respective lecturers before or during the lecture.

IM-33 BUSINESS ELECTIVE III

Module code	IM-33
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	Business Elective III
Semester	7
Duration of the module	1 semester
Module frequency	annually
Course type	elective course
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	Examination form of the chosen module
Language of Instruction	English

IM-34 BACHELOR THESIS

Module code	IM-34
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G7114 Bachelor Thesis
Semester	7
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	0
ECTS	10
Workload	Time of attendance: 0 hours self-study: 300 hours Total: 300 hours
Weighting of the grade	10/210
Language of Instruction	English

Module Objective

The students should show the ability to apply the knowledge they acquired during their studies to complex business related issues. By composing a document that meets the standards for thesis writing, they demonstrate the successful completion of their studies and the ability to work individually on scientific projects.

Applicability in this and other Programs

The ability to work scientifically is considered an interdisciplinary skill. Therefore this course belongs to all modules of the program.

Entrance Requirements

According to § 11 of the Study and Examination Regulations, students may register their Bachelor Thesis when they have earned at least 120 ECTS credit points.

Learning Content

The Bachelor Thesis is a written report. The topic is issued by a person entitled to examine in the study program IM (professor, lecturer) and supervised and evaluated by the same. The Bachelor Thesis can be written purely on a theoretical basis or in cooperation with a company. The time frame for writing the Bachelor Thesis is generally 3 months.

Teaching Methods

individual supervision

Remarks

none

Recommended Literature

The Thesis must include a complete list of the literature used as well as other sources (e.g. Internet resources).

Regarding the formal requirements students may ask their individual supervisor.