

# **Bachelor of Science Program in Business Administration - Study and Examination Regulations 11/2017 of May 23, 2017**

## **Introduction to Business Administration**

Learning objectives:

Students gain basic knowledge about business administration, its central issues, basic theories, and methods of analysis. They receive a cursory overview of the main questions dealt with in modern business administration and learn the methodology and problem-solving approaches used in the field. Students learn how to analyze business administration models and to apply their basic principles to practical problems.

Content:

The seven perspectives of business administration: Business perspective: How and why do people start businesses? Financial perspective: How do we evaluate businesses? And how do we measure success? Strategic perspective: How are competitive advantages created? Customer perspective: How does one address customer needs and markets? Production and process perspective: How is the value creation process organized? Employee perspective: What practices does a business use in its leadership and motivation of employees? Normative perspective: What role do businesses play socially? And how can we ensure ethical behavior?

Language: German

ECTS points 6

Frequency: every winter semester

## **Principles of Financial Accounting**

Learning objectives:

Students gain basic knowledge about annual financial statements and accounting. They gain an understanding of tasks and techniques relevant to accounting and double-entry bookkeeping. They learn how to enter business transactions in accounting records and how to solve simple accounting problems. This module qualifies students to enroll in subsequent modules (in particular, "Accounting and Taxation," "International and National Corporate Disclosure," as well as "Group Accounting and Business Valuation").

Content:

Principles and purposes of bookkeeping and annual financial statements, bookkeeping techniques, keeping records of business transactions in commerce and industry, closing of accounts, the main features of annual financial statements, bookkeeping organization.

Language: German

ECTS points 6

Frequency: every winter semester

### **Principles of Managerial Accounting**

Learning objectives:

Students gain basic knowledge about annual financial statements and accounting. They gain an understanding of tasks and techniques relevant to accounting and double-entry bookkeeping. They learn how to enter business transactions in accounting records and how to solve simple accounting problems. This module qualifies students to enroll in subsequent modules (in particular, "Accounting and Taxation," "International and National Corporate Disclosure," as well as "Group Accounting and Business Valuation").

Content:

Basic concepts and principles of managerial accounting, types of costs, cost centers, cost-unit accounting, introduction to other selected areas such as cost management, activity-based costing, customer-based accounting, operations accounting, decision-making calculations.

Language: German

ECTS points 6

Frequency: every winter semester

### **Fundamentals of Marketing**

Learning objectives:

Students gain basic knowledge about analytical methods, instruments and strategies of marketing. Through theoretical presentations and case studies students learn to analyze marketing activities, their correlation to other operational areas and to (partially) develop their own solutions to problems. The basic knowledge in marketing enables the students to communicate and cooperate with business administrators from different specialized fields. Intercultural and international diversity is integrated as a cross-sectional topic and draws students' attention to research methods and measurement tools.

Content:

Characterization of sales markets; exchange and competitive advantage; market researcher; consumer behavior; product policy; product innovation; pricing; communication policy; distribution policy; marketing planning.

Language: German

ECTS points 6

Frequency: every winter semester

### **Investment and Corporate Finance**

Learning objectives: Students learn to be aware that individual's actions in corporate finance are evaluated in terms of generating income, while other factors that influence behavior in businesses mostly go ignored. They gain basic skills and knowledge in financial mathematics and learn which tools to use when making decisions about investments and financing measures. When applying the tools they learned about, students take into account the fact that decisions are usually long term and that it cannot be taken for granted (especially with financing decisions) that all parties are equally well informed. In addition to learning how to incorporate risk considerations into decision-making, the students also come to understand that the effects of taxes should not be ignored when making finance decisions.

Content:

Net present value and internal interest rate, investment decisions under certainty, investment decisions under uncertainty, traditional forms of financing, capital structure policy and dividend policy, risk management with futures trading

Language: German

ECTS points 6

Frequency: every summer semester

### **Accounting and Taxation**

Learning objectives:

Students gain basic knowledge about individual financial statements in accordance with commercial law. They learn to solve simple accounting problems independently and are able to solve more complex problems (medium complexity) with guidance. They acquire a fundamental understanding of financial statement analysis and policy and are familiar with the specifics of how to generate group financial statements and IFRS financial statements. They gain an overview of the main types of taxes in the German tax system and learn how to gauge the effects of taxes on business decisions.

Content:

Annual financial statements: fundamentals, individual financial statements in accordance with commercial law, overview of group accounting and IFRS accounting, introduction to financial statement analysis and policy.

Taxation: principles and concepts of taxation for business administration, overview of the main types of taxes: income tax, corporate tax, trade tax, turnover tax, impact of taxation on certain economic decisions, taxation of international business relations.

Language: German

ECTS points 6

Frequency: every summer semester

## **Supply and Operations Management**

Learning objectives:

Students learn to be aware of how important the production of goods and services are as the core function of any business operation. They become familiar with the challenges associated with transforming input into output given the available resources. They gain basic knowledge of common strategies, methods, and models used in the field to solve production and operations management problems, especially with regard to the time management of individual operational steps. Students also gain an overview of supply management, including the important topics of supplier development, just-in-time delivery and inter-firm cooperation. They also learn about former and current theoretical debates and can make connection to practical applications, including those in regional and international contexts.

Content:

Demand forecasting, materials management (in particular warehousing), production processes and supplier selection and development, procurement strategies and organization, human resource management, approaches to quality assurance and reliable delivery, production theory and planning, work organization in production.

Language: German

ECTS points 6

Frequency: every winter semester

## **Strategic Management**

Learning objectives:

Students gain a fundamental understanding of current challenges involved in the strategic management of businesses today. They learn about the goals and responsibilities involved with this field as well as its main instruments and methods. They learn the essential theoretical principles of strategic management and can analyze the stages of strategic decision-making based on these theories. They also become familiar with alternative competitive strategies, which come at the end of strategic analysis and can appraise them critically.

Content:

Responsibilities of strategic decision-makers, analysis of resources and capabilities, analysis of market conditions, assessment of alternative competitive strategies and collective corporate strategies.

Language: German  
ECTS points 6  
Frequency: every other semester

### **Introduction to Personnel Policy**

Learning objectives:

Students gain knowledge about current issues and theoretical approaches in personnel policy research. They acquire basic knowledge on areas of activity and the parameters of personnel policy. They learn about current debates and can make connection to practical applications, including international contexts. They develop the ability to interpret personnel policy cases based on the application of theoretical approaches and concepts. They also learn to formulate and evaluate courses of actions for specific cases. They learn to assess theoretical, conceptual research as well as empirical research using criteria from the social sciences. Student gain knowledge about the role of gender in the workplace and the challenges and perspectives surrounding social diversity in businesses. The methods that the students learn and apply enable them to put their knowledge to practice based on theoretical reflection, which is important for anyone working in management.

Content:

Problems and theoretical approaches to personnel policy as a research field; courses of action in human resources management (e.g., recruiting, qualification, personnel placement, work organization, remuneration, dismissals, diversity management); social parameters of personnel policy (e.g., historical developments, gender and labor, digitalization) in both national (e.g. democratic decision-making, labor market, labor law) and international contexts (e.g. personnel policy in multinational corporations, comparative international labor relations, global labor standards).

Language: English/German  
ECTS points 6  
Frequency: every other semester

### **Introduction to Business Information Systems**

Learning objectives:

Students gain an overview of operational user systems and the implementation of modern information technology in business. They receive basic knowledge in the areas of Internet technology, e-business as well as encryption and system development. They learn how to recognize problem areas in practical systems and are aware of user-related issues when implementing information technology in business.

Content:

The module consists of three main sub-areas: Technology, applications, and system development basics:

Introduction to operational user systems: levels of support, architecture, standard operating software with practical examples.

System platforms and networking: search architectures, in particular client-server architectures, Von Neumann architecture, total cost of ownership for systems, EDI, computer networks, chip card technologies

Internet technology: World Wide Web, HTML, http protocol, web browsers and plugins, web applications and web services

Electronic business (EB): Definitions and differentiation of concepts and terms, phases of development and forms of EB, digital products, electronic commerce, payment systems, security issues, implications and problems with EB

Introduction to cryptography: Symmetric and asymmetric encryption, RSA algorithm, message integrity, digital signatures and trust center, Internet security, SSL encryption

Computer supported information systems development: Methods, techniques and principles of system development, business processes modeling, data view and data design, data modeling, algorithms, Visual Basic for Application (VBA)

Databases: Relational database systems, SQL, relational database design

Language: German

ECTS points 6

Frequency: winter semester

## **Inter-firm Cooperation**

Learning objectives:

Students gain an overview of fundamental questions and recent developments in inter-firm cooperation: from research and development to production and marketing. They learn about the typical strategic and organizational challenges of inter-firm cooperation. They become familiar with and understand selected concepts and theories related to the management of inter-organizational relations and learn how to use them in analyzing problems that arise in in handling concrete cases.

Content:

Management as a function, institution and practices; organizational and legal forms of inter-firm relations; from a system of internal contracts and putting-out system to project networks and virtual companies; reflective network development through network management.

Language: German

ECTS points 6

Frequency: every winter semester

### **Corporate Governance and Corporate Social Responsibility**

Learning objectives:

Students gain basic knowledge of the parameters and courses of action in corporate governance and corporate social responsibility (CSR). They learn about current issues and theoretical approaches in corporate governance (CG) research as well as new approaches being developed in CSR. Students develop their ability to interpret cases involving business practices and questions of regulation with respect to CG or CSR based on the application of theoretical approaches and concepts. They also learn to develop courses of action for specific cases and critically evaluate them. Through research-oriented teaching, students learn how to develop a social science research question on a given topic. They also learn how to debate theories and concepts as well as how to assess the significance of both theoretical, conceptual research as well as empirical studies.

Content:

CG and CSR theories (e.g. agency theory, stakeholder theory, institutionalist approaches); ownership structures; the influence of shareholders on corporate policy; the role of executive and supervisory boards and non-executive directors; executive board remuneration; the market for corporate governance; democratic decision-making and employee participation; conflicts of interest and gatekeeper failure; regulation and self-regulation (e.g. codes); international comparison of CG structures and CSR with regard to social and political processes of governance in multinational companies.

Language: German/English

ECTS points 6

Frequency: irregular

### **International Management**

Learning objectives:

Students learn to classify different institutional frameworks in which multinational companies operate economically and understand the unique qualities of individual national forms of economic organization and corporate governance. They learn to identify comparative advantages that certain economic activities have in different national contexts as well as the difficulties involved in the internationalization of certain activities. They learn to describe multinational corporations in terms of organization forms and become familiar with the different challenges associated with, on the one end, the local adaptation of their activities and, on the other, the global integration of them. They learn to apply their knowledge of these issues to questions of personnel management in an international

context and question of international strategic management. They learn to critically assess the actions of multinational corporations and the implications of their activities in home and host countries. Through research-oriented teaching, students learn how to develop a social science research question on a given topic. They also learn how to debate theories and concepts as well as how to assess the significance of both theoretical, conceptual research as well as empirical studies.

Content:

Topics include: formal and informal institutions from an international comparative perspective; theories on comparative advantages of institutions; labor relations systems; corporate governance systems; professional/vocation training and innovation systems; the role of the state; globalization; emerging markets; foreign direct investment; organizational forms of multinational companies; global supply chains; internationalization theories; market entry and market cultivation strategies; personnel management in multinational companies. The study and analysis of the various topics will focus on specific countries in Asia (Japan, China), Europe (Germany, UK), and America (USA).

Language: German/English

ECTS points 6

Frequency: irregular

### **Organization: Structures and Processes**

Learning objectives:

Students gain basic knowledge on how to efficiently design organizational structures and processes. They become familiar with and understand various theories, models, and processes involved structuring organizations. This allows them to recognize and reflect upon organizational problems and to develop solutions for them. The knowledge they gain about organization theory will not only be useful to organization specialists, it also provides the basis for work in management.

Content:

Organizational design theory; differentiation models; integration models; formal and informal organization; useful illegality; political processes in organizations; corporate culture

Language: German

ECTS points 6

Frequency: every other semester

### **Project Management**

Learning objectives:

This module includes, on the one hand, selected traditional topics in project management, such as methods and tools for project planning, management, and supervision. On the other



hand, the module adopts a social sciences perspective on projects as a form of temporary organization, based above all on organizational theory. In addition to projects, students will also look at other forms of organizing that are of limited duration.

Students learn to understand to what extent and why projects have developed into a widespread form of organization. They learn to distinguish between different project forms and their characteristics and to recognize forms of temporary structural and process organization, which they can then apply to real situations. They become familiar with different project planning and management techniques, which they also learn to implement. They learn how to handle social and organizational questions of project management, and how to differentiate other forms of temporary organization beyond projects and classify their specific characteristics. They learn to differentiate various forms of organization across projects and become familiar with interdisciplinary connections (e.g. with areas like organization, personnel, innovation, entrepreneurship).

Content:

Towards a “projectification” of society?; project management in organizations; project management in networks; management of other organization forms of limited duration; the future of temporary organizing

Language: German

ECTS points 6

Frequency: irregular

### **Scientific Concepts and Methods in Management**

Learning objectives:

Students become familiar with current research topics in business administration related to the areas of specialization “strategy and cooperation” as well as “organization and personnel” and can appraise them critically. This prepares them to complete a Bachelor’s thesis in this area of specialization, especially in terms of content and method.

Content:

The critical appraisal of research results requires that seminar participants have already been made familiar with the most significant basics of scientific/academic work. The following are some prominent aspects of the module’s content: Theory and rationale for selecting a specific theory; the relationship between theory and empirics; ways of collecting and analyzing data (qualitative and quantitative); scientific argumentation and documentation; planning a research project.

Language: German/English

ECTS points 6

Frequency: irregular

## **Introduction to Innovation Management**

Learning objectives:

Upon successful completion of the module, students know about the challenges and specific characteristics of innovation management, are familiar with the main concepts, and are able to understand the most important instruments based on theoretical knowledge, put them to use in practical situations, and assess them critically.

Content:

After an introduction to basic terminology, the subject areas covered include both process-related and result-related characteristics of organizational and supra-organizational innovation management. The following topics are covered in detail: Principles and concepts of innovation management, diffusion and adoption of innovation, planning instruments for strategic innovation management, innovation strategy, innovation skills and innovation culture,

Innovation processes and organization, protection strategies for innovation, sustainable innovation management, business model innovation

Language: German

ECTS points 6

Frequency: irregular

## **Business Plan Lab**

Learning objectives:

Student learn about the development of a business plan and the basics regarding the necessary business issues involved. They learn how to draw up a business plan step-by-step and develop it independently, from developing a business idea and putting together an entrepreneurial team to implementing the first steps in the plan. They also engage critically with all the creative and administrative topics related to founding a business and recognize how they relate to one another. Students will ultimately create their own business plan and enter it into a competition. They will also gain the basic knowledge they need to judge business plans from an investor's perspective.

Content:

The module enables students to develop a business plan based on business idea. Using creative methods, they generate their own business idea and then focus on developing and formulating a business plan and dealing with the necessary subtasks. Subtasks include, for example, market research and competitor analysis, developing a finance plan, as well as deciding on the suitable legal form for a business.

Language: German

ECTS points 6

Frequency: irregular

## **Business and Services Marketing**

Learning objectives:

Students gain an understanding of stages and structures in the respective markets and learn about the specific characteristics of buying behavior among business customers and service customers as well as the effects of customer integration and business relationships in such markets. They learn about the unique qualities, instruments, and strategies associated with marketing in business-to-business markets and services markets. They also learn to determine marketing activities tailored to specific types of businesses.

Content:

Value creation structures and stages in business and services markets; organizational buyer behavior; customer integration, business relationship management, types of companies in business and services markets, marketing for specific types of businesses.

Language: German

ECTS points 6

Frequency: every other semester

## **Marketing Planning**

Learning objectives:

Students become acquainted with and understand the fundamental elements of marketing planning and how they relate to one another, as well as the market research methods and management control systems used in planning. They also learn to apply the concepts they get to know to practical problems. They learn how to classify the tools and analytical instruments used in marketing and how they relate to marketing planning. They can then apply this knowledge to specific case studies.

Content:

Basic information on marketing planning, basic methods of market research, market-oriented business planning, market-oriented business unit planning, marketing-mix planning, implementation and monitoring

Language: German

ECTS points 6

Frequency: every other semester

## **Scientific Concepts and Methods in Marketing**

Learning objectives:

Students learn about current research in business administration in the field of “marketing.” They also learn how to interpret and assess the research critically. This prepares them to complete a Bachelor’s thesis in this area of specialization, especially in terms of content and method.

Content:

The critical appraisal of research results requires that seminar participants have already been made familiar with the most significant basics of scientific/academic work. The following are some prominent aspects of the module’s content: Theory and rationale for selecting a specific theory; the relationship between theory and empiricism; ways of collecting and analyzing data (qualitative and quantitative); scientific argumentation and documentation; planning a research project.

Language: German/English

ECTS points 6

Frequency: irregular

### **Decision Support Systems**

Learning objectives:

Students become familiar with methods and models of applied optimization and learn about the most important technologies related to computer-based decision support from a business information systems perspective. They gain skills to model and analyze complex decision situations in companies and organizations and can then select and apply appropriate modeling techniques or problem-solving methods. They also learn to use software to analyze and solve problems in the models they develop.

Content:

After an overview of common methods of quantitative decision support (optimization, simulation, business intelligence), students receive an introduction to the basic principles of modeling operational decision situations with the help of mathematical optimization. Modeling techniques are immediately applied to practical examples and solved with the help of optimization software.

The second half of the course introduces the tools and models of data mining and business intelligence. The material covered in the course will be put to the test in the tutorial, and its application in operational practice will be illustrated using case studies.

Language: German/English

ECTS points 6

Frequency: irregular

### **Information Management**

Learning objectives:

Students gain knowledge and skills regarding the design and use of modern information and communication systems as well as the possible uses of application systems. They learn how to choose from the appropriate design approaches and the information management strategies that they been taught for a specific problem, apply them towards a solution, and reflect on the results.

Content:

The scope of information management extends to all areas of leadership responsibilities in a company with respect to the media-supported information and communications systems used therein. As a management task, it is intended to support efficient and effective information processing in a targeted manner. The module includes an explanation of the main goals and responsibilities of information management, an examination of suitable methods of operational and strategic information management, as well as a look at computer-based information and communication systems as objects of design. Building on this, students will deal with current topics such as business process management, information and knowledge management in Enterprise 2.0 and IT consulting.

Language: German

ECTS points 6

Frequency: irregular

## **Information Systems Development**

Learning objectives:

Students learn how to analyze user requirements for an IT user system and can transfer them into a specifications sheet. They learn how to draft a suitable system through teamwork based on a specifications sheet and how to implement it using a development system in a software system. Students become familiar with modern development methods and tools.

Content:

The lecture covers the basic techniques of object-oriented programming, which are dealt with in more detail in the accompanying tutorial through small programming tasks. Students additionally work on the basic concepts and theories of software technology, specifically object-oriented programming, classes, objects, and modularization. Subsequently, the module deals with fundamental aspects of how application systems are developed systematically, for example, phase schemes, prototyping, methods of identifying and documenting systems and processes, system design, object design, as well as IT project management tools and related software technology issues.

An accompanying computer-based seminar gives students the opportunity to work on a project in small groups creating an application system. The individual groups are responsible for implementing the software modules established in the system design and combining them to form a complete system. Module integration is the main focus here, but it is considered within the context of changing technological developments.

Language: German  
ECTS points 6  
Frequency: irregular

### **Net Economy – International Business Case Study**

Learning objectives:

Students gain advanced knowledge in business information systems and learn how to apply that knowledge to problem-solving. This includes in particular preparing business models with attention to changing technology in the so-called “net economy.” Students can develop and present their own problem-solving strategies and concrete measures to deal with economic issues with practical relevance using current media.

Content:

Teams of students work together with other students from national and international partner universities on concrete tasks and case studies that deal with selected topics from the field of information management. Using current information and communication technology, they develop concrete proposals for solutions to practice-oriented problems and present them to a local, national or, as the case may be, international assembly.

Language: German/English  
ECTS points 6  
Frequency: irregular

### **Business Information Systems: Special Topics**

Learning objectives:

Students possess advanced knowledge of the concepts, models, and methods of business information systems. They are capable of independently developing and explaining problem-solving measures for IT related issues with attention to the current state of business information systems research.

Content:

The module covers special topics from specific areas in the field of business information systems, such as decision support systems, analytical information systems, CRM systems and ERP systems, information management, IT project management, process management.

Language: German  
ECTS points 6  
Frequency: irregular

## **Scientific Concepts and Methods in Business Information Systems**

Learning objectives:

Students learn about current research in business administration in the field of “business information systems.” They also learn how to interpret and assess the research critically. This prepares them to complete a Bachelor’s thesis in this area of specialization, especially in terms of content and method.

Content:

Reviewing the research literature, formal components of a scientific paper, project planning including topic search, work methods for scientific papers based on a logical-deductive, analytical, or empirical approach, justifying choices for a specific research design, the relationship between theory and empirics, presentation and critical appraisal of selected research results .

Language: German/English

ECTS points 6

Frequency: irregular

## **Controlling**

Learning objectives:

Students gain knowledge about controlling to prepare them for the professional world. In particular, they learn about the essential tools of cost control and cost management and about important calculations in decision-making and coordination. Students learn how to present and evaluate independently the goals, methods, and advantages and disadvantages of various tools used for controlling.

Content:

Controlling basics

Cost control and cost management: deviation analysis, activity-based costing, target costing

Life-cycle costing, decision accounting: Contribution margins, limit pricing, break-even analysis, outsourcing

Coordination accounting: Budgeting, performance measurements, transfer pricing

Language: German

ECTS points 6

Frequency: every summer semester

## **Special Topics in Managerial Accounting**

Learning objectives:

Students learn about the research methods of the subject preferably from a theoretical and/or methodical perspective with regard to selected topics from the subdisciplines of corporate accounting and/or controlling. They learn how to rigorously work out problems of medium complexity and provide rationale for their decisions. They learn to formulate the reasoning behind their results and critically appraise them.

Content:

The module covers special topics from the fields of managerial accounting and controlling. In addition, current issues discussed in relevant scientific publications will be discussed along with typical problems that arise.

Language: German/English

ECTS points 6

Frequency: irregular

### **Application-oriented Topics in Controlling**

Learning objectives:

Students gain mastery over approaches to the subject from an application-oriented perspective. They gain skills that help them react professionally. They learn to apply the knowledge they acquire appropriately and can interpret it. Students learn how to recognize and analyze moderately complex problems with special attention to practical problems that occur in the professional world. They learn how to find solutions that are both theoretically and practically justified. Students gain the ability to communicate action plans and results with appropriate reasoning that backed by scientific reasoning.

Content:

The module covers special topics from the fields of managerial accounting and controlling. In addition, current issues from the professional world will be discussed along with typical problems that arise.

Language: German/English

ECTS points 6

Frequency: irregular

### **International and National Corporate Disclosure**

Learning objectives:

Students gain the knowledge, understanding, and skills needed to analyze and assess problems in financial accounting. They will also learn about the impact of specific institutional environments and gain a grounding in theory. Furthermore, students learn methods to solve accounting problems in national and international contexts with attention to financial reporting policies. Students learn how to solve certain moderately complex



accounting problems and how to systematically deal with newly arising problems (interpretation of standards, filling gaps in regulations).

Content:

Financial accounting, in particular perspectives and functions, theoretical approaches, institutions and processes of standardization, problem-solving methods, financial reporting policy, basic standards, handling selected items in individual financial statements in accordance with IFRS and Handelsgesetzbuch (HGB).

Language: German

ECTS points 6

Frequency: every winter semester

### **Decision Theory**

Learning objectives:

Students learn about normative decision theory, how it relates to expected utility theory and mu-sigma theory, and how to apply that knowledge. Students gain knowledge about how to compose expected utility functions, what properties they must have, and how to tell them apart based on levels of risk aversion. They also learn how to apply the mu-sigma calculation and situate it theoretically.

Content:

Revealed preference, expected utility theory, stochastic dominance, mu-sigma theory, Tobin theorem

Language: German

ECTS points 6

Frequency: every winter semester

### **Business Valuation and Taxation**

Learning objectives:

Students learn the basics of neo-classic business valuation and come to understand that net present value calculation is the basis of every valuation. Students gain knowledge about classifying abstract types of taxes and about how to calculate the different taxes into the net present value. In addition, students learn about instances of uncertain cash flow and gain an overview of discounted cash flow methods.

Content:

Standard model of income tax, tax paradox, investment-neutral taxes, discounted cash flow method.

Language: German  
ECTS points 6  
Frequency: every summer semester

### **Group Accounting and Business Valuation**

Learning objectives:

**Group accounting:** Students gain the basic knowledge and skills needed to analyze and evaluate problems in group accounting, focusing on the consolidation process from the requirement to prepare financial statements and determining the scope of consolidation to the implementation of the individual consolidation measures. After completing the module, students are able to solve selected central problems in group accounting and systematically develop problem-solving methods for new issues that arise.

**Business Valuation:** Students gain the basic knowledge and skills needed to analyze and evaluate problems in business valuation, focusing on the valuation and pricing processes involved in business valuation as well as the relevant theoretical models (e.g. CAPM, WACC method). They gain an understanding of the importance of auditors and auditors' statements as well as typical occasions for professional audits. After completing the modules, students are able to independently develop solutions to problems in business valuation and pricing and can evaluate the solutions.

Content:

Group accounting, in particular the basic principles, requirement to prepare financial statements, determining the scope of consolidation, full consolidation, inclusion of associated companies and joint ventures, consolidation measures, attachments to consolidated financial statements, and group annual report. The module covers group accounting in accordance with HGB and IFRS.

Business valuation, in particular basic principles and problem areas, valuation and pricing processes, principles of the profession, legal frameworks and special issues.

Language: German  
ECTS points 6  
Frequency: irregular

### **Scientific Concepts and Methods in Finance, Accounting and Taxation**

Learning objectives:

Students become familiar with selected business administration research methods in the advanced fields of finance, accounting, and taxation. They also learn how to evaluate the different methods' applicability. The module gives them the formal and methodological training necessary to complete a Bachelor's thesis in the fields mentioned above.

Content:

Reviewing the research literature, formal components of a scientific paper, project planning including topic search, work methods for scientific papers based on a logical-deductive, analytical, or empirical approach, justifying choices for a specific research design, the relationship between theory and empirics, presentation and critical appraisal of selected research results .

Language: German/English

ECTS points 6

Frequency: irregular

### **Advanced Special Topics in Finance**

Learning objectives:

Students learn about the research methods of the subject preferably from a theoretical and/or methodical perspective with regard to selected topics from the subdisciplines of investment and finance. They learn how to rigorously work out problems of medium complexity and provide rationale for their decisions. They learn to formulate the reasoning behind their results and critically appraise them.

Content:

The module covers special topics from the fields of investment and finance. In addition, current issues discussed in relevant scientific publications will be discussed along with typical problems that arise.

Language: German/English

ECTS points 6

Frequency: irregular

### **Application-oriented Topics in Finance**

Learning objectives:

Students gain mastery over approaches to the subject from an application-oriented perspective. They gain skills that help them react professionally. They learn to apply the knowledge they acquire appropriately and can interpret it. Students learn how to recognize and analyze moderately complex problems with special attention to practical problems that occur in the professional world. They learn how to find solutions that are both theoretically and practically justified. Students gain the ability to communicate action plans and results with appropriate reasoning that backed by scientific reasoning.

Content:

The module covers special topics related to practical applications from the fields of investment and finance. In addition, current issues from the professional world will be discussed along with typical problems that arise.

Language: German/English

ECTS points 6

Frequency: irregular

### **Special Topics in Accounting and Auditing**

Learning objectives:

Students learn about the research methods of the subject preferably from a theoretical and/or methodical perspective with regard to selected topics from the subdisciplines of accounting and/or auditing. They learn how to rigorously work out problems of medium complexity and provide rationale for their decisions. They learn to formulate the reasoning behind their results and critically appraise them.

Content:

The module covers special topics from the field of managerial accounting and auditing. In addition, current issues discussed in relevant scientific publications will be discussed along with typical problems that arise.

Language: German/English

ECTS points 6

Frequency: irregular

### **Application-oriented Topics in Accounting and Auditing**

Learning objectives:

Students gain mastery over approaches to the subject from an application-oriented perspective. They gain skills that help them react professionally. They learn to apply the knowledge they acquire appropriately and can interpret it. Students learn how to recognize and analyze moderately complex problems with special attention to practical problems that occur in the professional world. They learn how to find solutions that are both theoretically and practically justified. Students gain the ability to communicate action plans and results with appropriate reasoning that backed by scientific reasoning.

Content:

The module covers special topics from the fields of accounting and auditing. In addition, current issues from the professional world will be discussed along with typical problems that arise.

Language: German/English

ECTS points 6

Frequency: irregular

### **National and International Business Taxation**

Learning objectives:

Students gain knowledge about tax systems and the basic structures of German tax law to prepare them for the professional world. They also gain in-depth knowledge about German business tax regulations. They learn about how to deal with the taxpayer, taxable objects, tariff regulations and procedural regulations for the different types of business taxes. They receive an overview of cross-border taxation (inbound and outbound) and the regulations in place to avoid double taxation. Students learn how to work on moderately difficult tax cases independently and on more complex cases with guidance. In particular, they will look at cases involving income tax and corporate tax assessments. They become familiar with debates regarding the gender-related effects of spousal taxation in terms of incentives and distribution. In addition, they learn to present on their own the various ways to avoid or reduce double taxation and to quantify the extent of double taxation.

Content:

Basics of the tax system

Income tax: Taxpayer, taxable object, tariff, particulars of procedural regulations

Corporate tax: Taxpayer, taxable object, tariff, particulars of procedural regulations, relation to income tax

Business tax: Taxpayer, taxable object, tariff, particulars of procedural regulations, relation to income tax

International business taxation

Language: German

ECTS points 6

Frequency: every winter semester

### **Determining Taxable Income and Taxation of Different Legal Structures**

Learning objectives:

Students gain in-depth knowledge on how national and international profit and income taxes are determined as well as on taxation of the different legal structures. Students learn how to work on moderately difficult tax cases independently and on more complex cases with guidance. This includes cases involving balancing taxes, determining profits in business partnerships, as well as income tax and corporate tax assessments.

Content:

Determining taxable profits

Balancing taxes

Determining and allocating income in business partnerships

International transfer pricing taxation of legal forms

Individual companies versus stock corporations

Mixed forms

Language: German

ECTS points 6

Frequency: irregular

### **Advanced Business Tax Planning**

Learning objectives:

Students gain in-depth knowledge on tax effects and tax planning. They learn to solve moderately complex tax planning problems on their own.

Content:

Tools of tax planning

The concept of tax effects

Tax effects on business administration decisions (especially in the area of investment and finance)

Language: German

ECTS points 6

Frequency: irregular

### **VAT and Other Transaction Taxes**

Learning objectives:

Students gain in-depth professional knowledge about VAT and basic knowledge of other transaction taxes. They learn how to solve simple problems concerning VAT declarations and planning on their own and can solve moderately complex problems with guidance.

Content:

VAT: Fundamentals, taxability, tax liability and tax exemptions, sales tax options, special cases, handling cross-border services. Other transaction taxes: Land acquisition tax, insurance tax.

Language: German

ECTS points 6

Frequency: irregular

### **Scientific Concepts and Methods in Business Administration Taxation**

Learning objectives:

Students become familiar with research methods in the field of business administration taxation. They also learn how to evaluate the different methods' applicability. The module gives them the formal and methodological training necessary to complete a Bachelor's thesis in the fields mentioned above.

Content:

Reviewing the research literature, formal components of a scientific paper, project planning including topic search, work methods for scientific papers based on a logical-deductive, analytical, or empirical approach, which also include problems related to tax law. Justifying choices for a specific research design, the relationship between theory empirics and tax law, presentation and critical appraisal of selected research results.

Language: German/English

ECTS points 6

Frequency: irregular

### **Special Topics in Economics**

Learning objectives:

Students gain in-depth knowledge on issues in the fields of economic theory, economic policy, and public finance. They learn how to identify and debate the issues and their implications, as well as how to articulate and defend their own positions. In particular, the module is an opportunity for them to work with current topics related to neighboring disciplines. It also provides an opportunity to further develop their skills through interactive debates.

Content:

Current issues, topics, and conceptual approaches in economic theory, economic policy, and public finance, especially where neighboring disciplines intersect.

Language: German/English

ECTS points 6

Frequency: irregular