

Module Handbook

Programme

Strategic and International Management
(Master)

Faculty

Faculty of Applied Economics

Table of Contents

GM-01 Scientific Theory and Research Methods.....	2
GM-02 Domestic German and International Accounting.....	4
GM-03 Intercultural Competence.....	7
GM-04 Strategic Human Resources Management & Business Ethics	10
GM-05 IT-Strategies / International Project Management	12
GM-06 Strategical Evaluation of Countries	16
GM-07 Collaboration with Financial Service Providers.....	19
GM-08 Taxation and Auditing.....	22
GM-09 Corporate Management Instruments	26
GM-10 International Leadership Management	29
GM-11 Strategic Programmes	32
GM-12 Strategic Planning	34
GM-13 Change Management.....	37
GM-14 Advanced Project Seminar.....	42
Course G3102 Taxation and Accounting.....	44
Course G3103 Finance	46
GM-15 Master Thesis	48
GM-16 Master-Kolloquium	50

GM-01 Scientific Theory and Research Methods

Course Professor	Prof. Dr. Falk Pössnecker	
Course Number and Name	G1101 Scientific Theory and Research Methods	
Lecturers	Chuck Yoos, assistant lecturer	
Semester	1	
Duration	1 Semester	
Frequency	Yearly (summer semester)	
Type of Course	Required	
Level	Postgraduate	
Contact Hours (SWS)	2	
ECTS	4	
Workload	Contact Hours:	30 Hours
	Self Study:	90 Hours
	Total:	120 Hours
Language of Instruction:	English	
Test Description:	Written Test (90-120 Minutes)	

Goal of Course

This course should give the student the ability to work alone in a scientific manner.

After completing this course the student should:

- Understand the fundamental basis of scientific theories
- Understand the scientific community's mode of operation
- Possess a knowledge of the fundamental terms and concepts used by the scientific community
- Have a command of the basic methods used in empirical social research

Recommended Qualifications

Preparation through literature study is recommended

Contents

Complete course description

1. Significance of Scientific Theory for the Business Administration student
 - 1.1 Classification of scientific theories and scientific work
 - 1.2 Scientific Approach
2. Fundamental terms of scientific theory
 - 2.1 Evidence

- 2.2 Definitions
- 2.3 Hypothesis
- 2.4 Model and Theory

3. Sources for the systematic extraction of knowledge

- 3.1 Literature
- 3.2 Meta-Analysis
- 3.3 Secondary Analysis
- 3.4 Primary Data Collection
- 3.5 Influencing Factors in the Choice of Source Knowledge

4. The Ideal Construction of Scientific work

Teaching and Learning Methods

Seminar instruction, practice

Literature

Kornmeier, M., *Wissenschaftstheorie und wissenschaftliches Arbeiten*, Physica Verlag Heidelberg, 2007

Bortz, J., Döring, N., *Forschungsmethoden und Evaluation*, Springer Verlag Berlin, 1995

Chalmers, A. F., *Wege der Wissenschaft*, Springer Verlag Berlin, 1982

Heller, K., Rosemann, B. (...), *Planung und Auswertung empirischer Untersuchungen*, Klett Verlag Stuttgart, 1974

GM-02 Domestic German and International Accounting

Course Professor	Prof. Dr. Herbert Kittl	
Course Number and Name	G1102 Domestic German and International Accounting	
Lecturer	Prof. Dr. Herbert Kittl, n.n.	
Semester	1	
Duration	1 Semester	
Frequency	Yearly (summer semester)	
Type of Course	Required	
Level	Postgraduate	
Contact Hours (SWS)	4	
ECTS	5	
Workload	Contact Hours:	60 Hours
	Self Study:	90 Hours
	Total:	150 Hours
Language of Instruction	German	
Test Description	Written Final Exam (90-120 Minutes)	

Goals of the Course

Domestic German Accounting:

In the field of accounting it is no longer sufficient to have only one area of expertise, for example, in tax, auditing or one of the other fields of specializations. The basis for conforming to laws and conducting accounting policy within the scope of discretion requires an understanding of the principles of both business and tax law.

In the Domestic German accounting lectures the student learns the regulations of German business law (HGB, *Handels Gesetz Buch*) with a focus on the balance of accounts and profit and loss accounting sections in combination with tax accounting law. Along with the characteristics of *GmbH* and *GmbH & Co. KGs* (German corporate forms) such as financial notes and annual reports-, we will discuss disclosure and essential changes brought about by the German Accounting Modernization Law (*Bilanzsteuerrecht-modernisierungsgesetz*).

International Accounting:

German companies do business on a worldwide level. Because of their international activities, external accounting is necessary for international acceptance.

This series of lectures covers the principles of the International Financial Reporting Standards (IFRS).

Recommended Preparation

Recommended preparation for this Module is basic knowledge of German business law. (3rd book *HGB*)

Contents

Contents of Domestic German Accounting:

- Mandatory accounting according to German business law and other laws
- Accounting regulations according to tax law
- Principles of business law for tax accounting
- Generally accepted German Accounting principles (*GoB*)
- Principles and standards of accounting and valuations
 - Capital Asset Accounting
 - Current Asset Accounting
 - Equity Accounting
 - External Finance Accounting
- Principles and construction of the income statement
- Character and function of financial notes with mandatory fields and simplifications
- Character and function of the annual report with a special focus on the appraisal of risk description
- Disclosure statement requirement with coverage of disclosure documentation

Contents of International Accounting:

- Principles and properties of IFRS
- Classifications of accounts and the profit and loss statement
- Comparing IFRS and the *HGB* (German business law)
 - Intangible Assets (IAS 38)
 - Fixed Assets (IAS 16)
 - Financial Instruments (IAS 32, IAS 39)
 - Inventory (IAS 2)
 - Long-term Commitments (IAS 11)
 - Debt versus Capital (IAS 32)
 - Pension Reserves (IAS 19)
 - Miscellaneous Reserves (IAS 37)
 - Deferred Tax (IAS 12)
- IFRS for small and large companies

Teaching and Learning Methods

Seminar Instruction

Literature

Domestic Accounting:

HGB, 49. Auflage, DTV-Beck Verlag, 2009

Horschitz, Gross, Weidner, Bilanzsteuerrecht und Buchführung, Schäffer-Poeschel, Stuttgart, 11. Auflage, 2007

Meyer, Bilanzierung nach Handels- und Steuerrecht, Verl. Neue Wirtschafts-Briefe, Herne, 20. Auflage, 2009

Blödtner, Bilke, Heining, Lehrbuch Buchführung und Bilanzsteuerrecht, Verl. Neue Wirtschafts-Briefe, Herne, 9. Auflage, 2009

Beck'scher Bilanz-Kommentar, Beck Juristischer Verlag, München, 7. Auflage, 2009

Hoppen, Husemann, Schmidt, Das neue HGB-Bilanzrecht, Bundesanzeiger, Köln, 2009

Hahn, K., BilMog kompakt, HDS Verlag, 2. Auflage, 2009

International Accounting:

Buchholz, R., Internationale Rechnungslegung, Schmidt Verlag, Berlin, 8. Auflage, 2009

Lüdenbach, N., IFRS, Haufe, Freiburg, 5. Auflage, 2008

GM-03 Intercultural Competence

Course Professor	Prof. Dr. Rainer Waldmann
Course Number and Name	G1103 Intercultural Competence
Lecturers	Prof. Dr. Rainer Waldmann JoAn Mann, Temporary Visiting Lecturer
Semester	1
Duration	1 Semester
Frequency	Yearly (summer semester)
Type of Course	Required
Level	Postgraduate
Contact Hours (SWS)	4
ECTS	5
Workload	Contact Hours: 60 Hours Self Study: 90 Hours Total: 150 Hours
Language of Instruction	English
Test Description	Student Research Paper

Goals of the Course

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 fundamental condition for the acquisition of "intercultural competence" is the recognition that one's own actions are influenced by one's own cultural values and norms. Reflecting on one's own cultural background forms the basis for understanding differences and valuing foreign cultures.

In the first part of the course the participants acquire the knowledge they need to explain and understand their own as well as various other cultures. Through the organized study of comparative cultures they discover the relevance of cultural framework to management theory as well as for explaining and understanding management behavior. Social and intercultural skills are further developed in this training workshop through the simulation of intercultural encounters by means of role playing, interaction exercises, problem solving tasks, simulations and feedback rounds. These simulations focus on the emotional and behavioral components of intercultural competence. For example, simulation of expatriate management situations is used to transfer tangible and very practical knowledge.

The second part of the course consists of a group project (3-4 people) conducted in cooperation with the International Office. Within the framework of this project an approximately 4-hour culture specific training is designed and conducted by the Master's students. The goal of this training is to prepare Deggendorf students

from different Bachelor courses of studies for their study abroad programs. The Master's students choose a target country and develop training designs that are intended to sensitize the groups of 10-15 Bachelor's students for their studies abroad.

Through conception, implementation and reflection of culture-specific training designs the Master's students learn to apply intercultural knowledge to culture specific settings. The group work is self-organized and accompanied by instructor coaching. The course emphasizes teamwork, self-reliance, and the ability to independently apply scientific methods (i.e. the technique of "Culture-Assimilators"). Shifting from a student perspective to becoming an intercultural trainer offers Master's students an opportunity to develop their communication, presentation, and group leadership and moderation skills.

Additionally, the students get the chance to deeply reflect on their own cultural identity. The experience of conducting the project as an intercultural trainer encourages the participant to apply non-judgmental perception of foreign cultures, empathy, acceptance and integration of differences as well as the development of new negotiation techniques and skills.

Contents

1. Introduction: Cultural Differences
 - 1.1 Cross Cultural Experiences
 - 1.2 What is normal?
2. Defining Culture
 - 2.1 Examples
 - 2.2 The Characteristics of Culture
 - 2.3 The Function of Culture
 - 2.4 The Layers and Elements of Culture
3. Comparing Culture
 - 3.1 Culture and the Individual: Personality Styles
 - 3.2 Culture and the Individual: Cultural Competence
 - 3.3 Culture and the Individual: Culture Shock
 - 3.4 Cultural Contexts: Hall
 - 3.5 Culture and the Workplace: Hofstede
4. Practical Aspects of Intercultural Behavior
 - 4.1 International Human Resource Development
 - 4.2 Organizational Culture
 - 4.3 Language and Social Reality
 - 4.4 Reasons for Cross Cultural Misunderstandings
 - 4.5 Improving Cross Cultural Cooperation
 - 4.6 Rules for Selected Countries
 - 4.7 Requirements of International Business

- 5. Designing Intercultural Trainings
 - 5.1 Approaches to Learning
 - 5.2 Approaches to Intercultural Training
 - 5.3 Elements of Training Design
 - 5.4 Questioning Techniques
 - 5.5 The Culture Assimilator

Teaching and Learning Methods

Theory inputs, role playing, interactive exercises, problem solving tasks, simulations and feedback rounds, Culture Assimilator, train the trainer (students as instructors and facilitators)

Literature

Francesco, A. M., Gold, B., International Organizational Behavior, 2nd ed., 2005

Hall, E.T., Hall, M.R., Understanding Cultural Differences, 2001

Hall, E.T., Hall, M.R., Understanding Cultural Differences, 2001

Hofstede, G., Cultures and Organizations, 2nd ed., 2005

Hofstede, G., Culture`s Consequences, 2nd ed., 2003

House, R. J. et al. (eds.), Culture, Leadership and organization, the globe study of 62 societies, 2nd. ed., 2004

Landis, D., Bhagat, R.S. (eds.), Handbook of Intercultural Training, 3rd edition, 2004

Lüsebrink, H.J., Interkulturelle Kommunikation, 2005

Lewis, R. D., When Cultures Collide, 3rd ed., 2006

Thomas, A., Kinast, E.U., Schroll-Machl, S. (Hrsg.), Handbuch Interkulturelle Kommunikation und Kooperation, Band 1: Grundlagen und Praxisfelder, Göttingen, 2003

Thomas, A., Interkulturelle Kompetenz, Grundlagen, Probleme und Konzepte, in: Erwägen - Wissen - Ethik 14 (1), S. 137-150, Stuttgart, 2003

Trompenaars, F., Hampden-Turner, C., Riding the Waves of Culture, 2000

GM-04 Strategic Human Resources Management & Business Ethics

Course Professor	Prof. Dr. Falk Pössnecker	
Course Number and Name	G1104 Strategic Human Resources Management & Business Ethics	
Lecturer	Prof. Dr. Falk Pössnecker	
Semester	1	
Duration	1 Semester	
Frequency	Yearly (summer semester)	
Type of Course	Required	
Level	Postgraduate	
Contact Hours (SWS)	4	
ECTS	5	
Workload	Contact Hours:	60 Hours
	Self Study:	90 Hours
	Total:	150 Hours
Language of Instruction	English	
Test Description	Written Final Exam (90-120 Minutes)	

Goals of the Course

Students will be able to

- understand how the Human Resources department operates
- identify the functions that are essential for Human Resources management
- organize efficient and effective Human Resources development programs
- reflect on one's own ethical behaviour and that of others

Recommended Preparation

- (Very) good English knowledge
- A basic understanding of management responsibilities and processes
- Reading Preparation

Contents

- Competencies for HR Managers and General Managers
- Strategic approaches to HR: The Harvard and Michigan Approach
- HR roles and functions (D. Ulrich)
- Labor law and codetermination in Germany
- Competency models and competence development
- Resourcing and staffing (basics in diagnostics, interviewing, personality, intelligence, assessment centers, observation, test theory)
- Performance management (Management by objectives, balanced score card, rewarding)

- Organizational learning and organization development/change management
- Ethics in Business

Teaching and Learning Methods

Lectures, discussion, group projects, case studies and role-playing

Literature

Armstrong, M., Strategic Human Resource Management, 3rd ed., Philadelphia, 2007

Bartscher, T., Strategisches Personalmanagement - Personalarbeit ergebniswirksam gestalten, (Vorlesungsskript), Deggendorf, 2008

Brooks, I., Organisational behaviour, 4th ed, Harlow, 2009

Perkins, St. J., Shortland, S.M., Strategic International Human Resource Management, 2nd ed., Philadelphia, 2006

Torrington, D. et al., Fundamentals of Human resource Management, 1st ed., Harlow, 2009

Coenenberg, A., Wertorientierte Unternehmensführung, 2. Aufl., Stuttgart, 2007

George, J., Lones, G., Understanding and Managing ORGANIZATIONAL BEHAVIOR, Upper Saddle River (NJ), 4th ed., 2005

Grant, R., Nippa, M., Strategisches Management - Analyse, Entwicklung und Implementierung von Unternehmensstrategien, 5. aktuelle Auflage, Pearson Education Germanland GmbH, 2006

Mintzberg, H., et al., The Strategy Process: Concepts, Contexts, Cases, 4th ed., Upper Saddle River (NJ), 2003

Ulrich, D., Brockbank, W., The HR Value Proposition, Boston, 2005

Armstrong, M., Baron, A., Human Capital Management, London, 2007

Erpenbeck, J., Rosenstiel, L.v. (Hrsg.), Handbuch Kompetenzmessung: Erkennen, verstehen und bewerten von Kompetenzen in der betrieblichen, pädagogischen und psychologischen Praxis, Schäffer-Poeschel, Stuttgart, 2007

Frey, D., Rosenstiel, L.v., Hoyos, C. Graf (Hrsg.), Wirtschaftspsychologie, Beltz PVU, Weinheim, 2005

Heyse, V., Erpenbeck, J., Kompetenztraining, 64 Informations- und Trainingsprogramme, Schäffer-Poeschel Verlag, Stuttgart, 2004

Sarges, W., Management-Diagnostik, Hogrefe-Verlag, Göttingen, 1995

GM-05 IT-Strategien / International Project Management

Course Professor	Prof. Dr. Herbert Fischer / Prof. Dr. Johann Nagengast		
Course Number and Name	G1105 IT-Strategien / International Project Management		
Lecturers	Prof. Dr. Johann Nagengast Prof. Dr. Herbert Fischer		
Semester	1		
Duration	1 Semester		
Frequency of Course	Yearly Type		
Required Level			
Postgraduate Contact Hours (SWS)	4		
ECTS	5		
Workload	Contact Hours:	60 Hours	
	Self Study:	90 Hours	
	Total:	150 Hours	
Language of Instruction	50% German/ 50% English (There is the option to complete the module in English via online courses – VHB)		
Test Description	Two Student Research Papers		

Goals of the Course

In this course we share basic business concepts, methods of IT development and implementation of business processes, all of which build the basis for successful implementation of business processes and IT-systems for international projects and leadership.

IT-Strategy

IT-Strategy (ITS) serves to implement company strategy. It helps companies to maximize competitive advantage and minimize disadvantage.

Divided into two groups, the ITS course teaches the useful techniques of decision and design, and implementation competencies in Information Systems and business processes in operational practice.

International Project Management

This course provides the knowledge students need for planning, implementing, and controlling international projects successfully. It covers cultural differences that can impact project management and includes the skill set needed by project managers in a global setting.

Students should be able to manage any international project up to a certain complexity and size (budget related) successfully.

Contents

IT-Strategy

- Information Systems - A Management Topic!
 - Basics of Strategic Management
 - IT-Strategy Development und Implementation
 - The Ambivalent Attitudes of Business Strategy to Information Technology
- Business Processes Realized!
 - Development and Organizational Flow
 - Business Process Management
 - Company View: Strategic Business Arrangement
 - A People Focus: Ability to Imagine Processes
 - Optimising Business Processes
 - Case studies

International Project Management

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

- key factors for project success in a global environment
- project work in international organisations
- the planning and controlling cycle
- generating requirements and determining operational success
- designing a project schedule
- assigning resources and costs
- team building and motivation
- managing cultural change
- controlling progress

Additional issues will be included depending on current development in literature and practice, changing industry demands for international project managers and the needs of the students.

Teaching and Learning Methods

Part IT-Strategien

Methods: Presentations, discussions and workshops, teamwork, seminar instruction. Theoretical knowledge will be taught by case studies and practical solutions will be formulated together.

Part International Project Management

Lecture course, followed by numerous small team assignments giving students the opportunity to apply the information from class to practice situations and to allow students to think and decide for themselves as an entrepreneur. Student teams might have to plan, carry out and evaluate an international

project during the semester. Instructor acts as a senior project manager (consulting) and as the client (demand generating). All requirements of an international project (e.g. project order, status reports) are applied. The students give team presentations; the instructor gives feedback on the content and on the presentation style immediately after the presentation in front of the whole class. Non-presenting students have to prepare a written list of questions on the presentation leading to a lively discussion administered by the instructor who then summarises key concepts and points out important issues.

The course makes extensive use of internationally oriented case studies to illustrate the practical problems facing business. Each student group has to solve a case study successfully and present their results to the instructor and whole class as well as defend their ideas.

Particulars

IT-Strategy Component

Max. 50% virtual component through adoption of a Learning Management System, as well as working with case studies.

International Project Management Component

Guest lecturer:

At least one guest will be invited to come during the semester; usually guest lectures are an experienced international project manager or a visiting foreign professor, e.g. Helmut Maschke, CEO Passavant Roediger Anlagenbau, Dr. Manfred Weiss, CEO Dr. Oetker Poland

Online:

Students are expected to familiarize themselves with MS Project using online courses.

Literature

IT-Strategy Component

Fischer, H. et.al., Geschäftsprozesse realisieren, vieweg, Wiesbaden, 2006

Pearlson, K. E., Managing & Using Information Systems, 3. Auflage, Wiley, 2006

Gray, P., Manager´s Guide to Making Decisions about Information Systems, 2. Auflage, Wiley, 2007

Sankar, C. S., Implementation Strategies for SAP R/3 in a Multinational Organization, 1. Auflage, Cybertech, 2007

Tiemeyer, E., Handbuch IT-Management, Hanser, 2. Auflage, München, 2007

Oz, E., Jones, A., Management Information Systems, 1. Auflage, cengage, 2006

International Project Management Component

Kerzner, H., Project Management: A systems approach to planning, scheduling and controlling, 8th edition, John Wiley & Sons, Hoboken, 2003

Kerzner, H., Project Management: Case Studies, John Wiley & Sons, Hoboken, 2003

Burke, Rory, Project Management: planning and control techniques, 4th edition, John Wiley & Sons, Hoboken, 2003

Lientz, B. P., Rea, K. P., International Project Management, Academic Press, San Diego, 2003

Newton, R., The Project Manager, Financial Times Prentice Hall, Harlow, 2005

Maylor, H., Project Management, 3rd edition, Financial Times Prentice Hall, Harlow, 2005

Gould, F. E., Joyce, N. E., Construction Project Management, 2nd edition, Prentice Hall, Upper Saddle River, 2003

PMBOK Guide (a guide to the Project Management Body of Knowledge)
PMI Inc., ISBN 1-880410-22-2

Norton, Watzlawick, Situation is Hopeless but not Serious
ISBN-10: 0393310213
ISBN-13: 978-0393310214

DeMarco, Tom, The Deadline, Dorset House Publishing Co Inc
ISBN-10: 0932633390
ISBN-13: 978-0932633392

Case Studies - to be distributed during class

GM-06 Strategic Evaluation of Countries

Course Professor	n.n.
Course Number and Name	G1106 Strategic Evaluation of Countries
Lecturer	Dr. Martin Owusu, Assistant Lecturer Chuck Yoos, Assistant Lecturer
Semester	1
Duration	1 Semester
Frequency of Occurrence	Yearly (summer semester)
Type of Course	Required
Level	Postgraduate
Contact Hours (SWS)	4
ECTS	5
Workload	Contact Hours: 60 Hours Self Study: 90 Hours Total: 150 Hours
Language of Instruction	English
Test Description	Required
Written Final Exam	(90-120 Minutes)

Goals of the Course

This class gives students an understanding of the strategic evaluations of countries as based on the results found out by independent authorities. The students learn on their own to evaluate a country strategically so that they can select countries, which would be attractive for importing and exporting of goods, direct investment and portfolio investment.

Students will achieve the following learning goals:

- Learn about and understand the most important risks associated with strategic evaluation of countries.
- Understand the most important models of strategic country evaluation.
- Be in a position to understand strategic country reports and decide which countries are of economical interest.
- Investigate and construct strategic macro and micro evaluations of countries.
- Select which method of strategic evaluation is best suited for the given data and intended purpose.

Recommended Preparation

Basic knowledge of foreign trade theory, advantages of foreign trade, balance of payments, foreign exchange rates, cross-exchange rates.

Recommended Literature:

Eun, C.I S./Resnick, B. G., International Financial Management, Boston: McGraw Hill 2007 (esp. chapter 1-3, 5-9)

Contents

1. Introduction
 - 1.1 Purpose of Strategic Country Evaluation
 - 1.2 Overview of Evaluation Techniques
 - 1.3. Examples of Country Evaluations
2. Types of Risk Factors
 - 2.1 Political Risk Factors
 - 2.2 Financial Risk Factors
3. Types of Strategic Country Evaluation
 - 3.2 Strategic Macro Evaluation of Countries
 - 3.3 Strategic Micro Evaluation of Countries
4. Techniques to Evaluate Countries
 - 4.1 The UTADIS Method
 - 4.2 The Multi Group Hierarchical Discrimination Method
 - 4.3 Statistical and Econometric Techniques
 - 4.4 Non-parametric Techniques
 - 4.5 Miscellaneous Techniques
5. Widespread Macro Evaluation Models
 - 5.1 Moody`s
 - 5.2 Business Monitor International
 - 5.3 Economist Intelligence Unit
6. Case Studies
 - 6.1 Case Studies of Strategic Macro Evaluation of Countries
 - 6.2 Case Studies of Strategic Micro Evaluation of Countries

Teaching and Learning Methods

Lecture, Seminar, Practice, Presentations

Literature

Clarke, Ephraim, International Finance, London: Thomson 2002.

Eun, C. S., Resnick, B. G., International Financial Management, Boston: McGraw Hill 2007.

Kosmidou, K., Doumpos, M. Zopounidis, C., Country Risk Evaluation. Methods and Applications, Heidelberg: Springer 2008

Levi, M. D., International Finance, London: Routledge 2005.

Madura, J., International Corporate Finance, Mason: Thomson 2008.

Madura, J., Fox, R., International Financial Management, London: Thomson 2007.

Pilbeam, K., International Finance, Basingstoke: Macmillan, 1998.

GM-07 Collaboration with Financial Service Providers

Course Professor	Prof. Dr. Hans Paul Bisani
Course Number and Name	G2101 Collaboration with Financial Service Providers
Lecturers	Prof. Dr. Hans Paul Bisani Dipl.-Kfm. Josef Blaschke, Assistent Lecturer
Semester	2
Duration	1 Semester
Frequency	Yearly (only in winter semester)
Type of Course	Required
Level	Postgraduate
Contact Hours (SWS)	4
ECTS	5
Workload	Contact Hours: 60 Hours Self Study: 90 Hours Total: 150 Hours
Language of Instruction	German
Test Description	Written Final Exam (90-120 Minutes)

Goals of the Course

Financial issues are of great significance for companies of all categories and sizes. Acquiring knowledge, methods and skills is necessary for companies working together with different financial service providers (commercial banks, investment banks, leasing and revenue financing companies, insurance companies, and ratings agents) in order to optimally utilize the business relationship.

Students acquire the necessary knowledge through selected examples from sector capital procurement and capital disposition that companies come into contact with.

Optimisation of capital procurement is explained through different basic capital theories (classical, traditional, neoclassical, and neo-institutional capital structure models). At the same time the students are taught about the limits of pure capital theory. These limits are, among other things, due to the existence of financial intermediaries and the plethora of financial and legal forms.

Furthermore, based on cash management theory models from Miller and Orr, the difficulty and meaning of cash management is explained.

The students learn to recognize the importance of financial management in company leadership systems. They are given the ability to evaluate different business related calculations and results. Moreover, they learn to recognize and evaluate the risk inherent in different financial products. In doing so, course

participants are put in a position to make sensible decisions in the financial arena, especially the correct selection of financial products and services. They can also sensibly apply the framework of company risk management to financial products.

Recommended Preparation

A basic knowledge of external and internal accounting, financial and investment management, and financial mathematics is recommended.

Contents

- Rudiments of research in financial management (financial theory)
- Introduction to Cash-Management (Theoretical cash management models, assignments, and evaluations of cash management systems)
- Risk-bearing capacity of financial service companies
- Business activities, mindset, and company culture of different finance service
- Requirement of the credit business (i.e. preparation for the discussion of credit, the ratings process, and the negotiation of terms)
- Requirements of the insurance industry (i.e. arrangement of insurance premiums and evaluating different types of insurance)
- Working together with leasing and cash-flow companies
- Creditor, currency, and interest management through the use of appropriate financial products (the basic purpose of financial engineering, practical use of financial instrument to limit risk exposure to interest rate risk and other forms of price risk through credit insurance, interest and currency swaps, forward exchange operations, etc.)
- Explanations of different business terms and conditions and determination of relevant evaluation criteria for the appraisal of financial service providers
- The performance of business comparisons over a period of time, to compare alternatives (buying on credit vs. leasing, the use of factoring, supplier credit, short term bank credit, etc.) as well as critical worth evaluations

Teaching and Learning Methods

Seminar Instruction

Particulars

A workshop is scheduled each semester with a business professional, company visit, or guest lecturer.

Literature

Prätsch, Joachim, Schikorra, Uwe, Ludwig, Eberhard, Finanzmanagement, 3. Auflage, Springer-Verlag, Berlin/Heidelberg, 2007

Perridon, L., Steiner, M., Finanzwirtschaft der Unternehmung, 14. Auflage, München, 2007

Brigham, E. F. u.a., Fundamentals of Financial Management, Auflage 2004 oder aktueller

Bisani, H. P., Entwicklung der Kreditpreise, in: Übelhör/Warns (Hrsg.), Basel II, Auswirkungen auf die Finanzierung, Unternehmen und Banken im Strukturwandel, S. 105-148, PD-Verlag, 2004

GM-08 Taxation and Auditing

Course Professor	Prof. Dr. Herbert Kittl
Course Number and Name	G2102 Taxation and Auditing
Lecturers	Prof. Dr. Herbert Kittl Prof. Dr. Thomas Küffner Peter Leidel, Assistant Lecturer
Semester	2
Duration	1 Semester
Frequency	Yearly (only in winter semester)
Type of Course	Required
Level	Postgraduate
SWS	4
ECTS	5
Workload	Presentation Time: 60 Hours Self Study: 90 Hours Total: 150 Hours
Language of Instruction	German
Test Description	Required Written Final Exam (90-120 Minutes)

Goals of the Course

Company decisions can be greatly impacted by consequences of taxation policies. Therefore a basic knowledge of tax law in the areas of management, banking, tax advising, and auditing is fundamental.

The goal of this course is to achieve a basic knowledge of income tax, the assessment of partnerships, including the particulars of *GmbH* (limited liability companies) and *KG* (limited partnerships) as well as the separation of company departments and to determine the loss off-setting possibilities within different types of earnings.

The participants will encounter the consequences of company taxation in partnerships, evaluate the tax aspects, and make informed decisions within these areas.

Furthermore, the course will cover business tax as well as sales tax. The participants will be able to judge the different tax aspects of partnerships and corporate legal formulations.

Value-added tax plays an important part in the daily business life of a firm. The responsibility to judge taxability, or lack thereof, of the applicable sales taxes is connected with every sales transaction.

The sales tax lectures give a basic introduction to the system of German income tax assessment. We will explain tax regulations with the help of multiple examples.

In the accounting section students will learn the fundamentals of auditing and techniques of auditing and they will acquire knowledge of the different reporting requirements as well as the fundamental liabilities associated with accounting.

Students will be in the situation to understand different aspects of test-relevant situations by having the subject knowledge to judge different situations taken from their case analysis. With their acquired analytic experience the students can then recognize the range of possible factors to use in making sound financial decisions.

Contents

This module discusses the following topics in detail:

- Income tax
 - Limited and unlimited income tax responsibilities
 - Types of income under special allowances for income of commercial operations
 - Income from capital assets with a focus on the distribution of earnings
 - Ways to determine taxable income, like accruals basis accounting and determination of taxable income based on German tax law § 4 Abs. 3
- Corporate Income Tax
 - Tax liability
 - Appraisal of taxable income
 - Distribution of earnings (Ordinary profit distribution and hidden profit distribution)
 - Corporate income tax tariff
 - Partial income tax procedure/withholding tax
- Business Tax
 - Personnel and allocated tax liability
 - Advances in business tax appraisal
 - Tax breakdown and assessment rates
 - Business tax burdens for corporations and entrepreneurs
- Meaning, system and function of income tax. Taxability of income (service exchange, unpaid benefits in kind)
- Meaningful tax exemptions and options on which the assessment of tax liability is based.

- Tax formation and assessment of pre-tax allowance
- Small business taxation
- Intra-community trade
- Different testing facilities
- Fundamental Rights and Responsibilities
 - The subjective auditing duty
 - Authorized examinations
 - The allocation of auditing duties
 - Presentation, responsibility, and right to information
 - Testing methods
 - The course of year-end auditing
 - Auditing internal controls
 - Auditing accounting
 - The proving of inventory, plant and equipment
 - Proving the Going Concern premise
 - Documentation und reporting
 - Documentation of the audit steps and results
 - The closing discussion
 - The audit report
 - The audit certificate
 - Additional reporting instruments
- Civil and Legal Sanctions

Teaching and Learning Methods

Seminar Instruction

Literature

Einkommensteuergesetz mit Richtlinien, Beck Texte, 23. Auflage, 2009

Handelsgesetzbuch, 48. Auflage, 2009

Bornhofen, Steuerlehre 2, 29. Auflage

Greve Unternehmenssteuer, 12. Auflage, 2009

Zenthöfer, Leben, Körperschaftsteuer und Gewerbesteuer, 14. Auflage, 2008

Frotscher, Körperschaftsteuer, Gewerbesteuer, 2. Auflage, 2008

König, Maßbaum, Surreth, Besteuerung und Rechtsformwahl, 4. Auflage, 2009

Hahn, Kortschak, Lehrbuch Umsatzsteuer, 12. Auflage, 2009

Graumann, M., Wirtschaftliches Prüfungswesen, 2. Auflage, 2009

GM-09 Corporate Management Instruments

Course Professor	Prof. Dr. Konrad Schindlbeck	
Course Number and Name	G2103 Corporate Management Instruments	
Lecturer	Prof. Dr. Konrad Schindlbeck	
Semester	2	
Duration	1 Semester	
Frequency	Yearly (only in winter semester)	
Type of Course	Required	
Level	Postgraduate	
Contact Hours (SWS)	4	
ECTS	5	
Workload	Contact Hours:	60 Hours
	Self Study:	90 Hours
	Total:	150 Hours
Language of Instruction	German	
Test Description	Written Final Exam (90-120 Minutes)	

Goals of the Course

- The students deepen their operational knowledge, especially in the area of strategic controlling.
- They will be given the ability to not only understand the tax system but to solve complex questions about the tax system.
- They will have, for example, the vision and strategic understanding to advise management as an internal advisor.
- They can utilize the most important tax instruments, i.e. balanced scorecards, shareholder value and risk management.
- The students are given the ability to further develop new methods of business controlling.

Recommended Preparation

All students must have an entry (Bachelor's Degree) level understanding of cost and activity accounting, and controlling on the basis of the following literature:

Däumler K. / Grabe J., Kostenrechnung 1, Grundlagen, 10. Aufl., Herne/Berlin 2004

Däumler K. / Grabe J., Kostenrechnung 2, Deckungsbeitragsrechnung, 8. Aufl., Herne/Berlin 2006

Däumler K. / Grabe J., Kostenrechnung 3, Plankostenrechnung, 7. Aufl., Herne/Berlin 2004

Weber, J., Einführung in das Controlling, 11. Aufl., Vahlen Verlag, München 2006

Contents

- Entry test
- Basics of company controlling
 - Conceptual limitations
 - Overview
- Integrative Rudiments of Controlling
 - Vision und Strategy development
 - Balanced Scorecard (BSC)
 - Shareholder Value Management
- Risk Management und Controlling
 - The process of Risk Management
 - Interfacing with BSC and shareholder value
- Project Controlling
- New developments in Company controlling
 - Beyond Budgeting
 - Process controlling
 - Intangible Assets
- Outlook

Teaching and Learning Methods

Construction and review of case studies, Seminar Instruction

Literature

Graumann, M., Controlling, IDW-Verlag, Düsseldorf, 2008

Baum, H.-G., Coenenberg A., Günter T., Strategisches Controlling, 4. Aufl., Schäffer Poeschel Verlag, Stuttgart, 2007

Horvath, P., Balanced Scorecard umsetzen, 4. Aufl., Schäffer-Poeschel Verlag, Stuttgart, 2007

Langguth, H., Kapitalmarktorientiertes Wertmanagement, Vahlen Verlag, München, 2008

Wolke, T., Risikomanagement, Oldenbourg Verlag, München, 2007

Keitsch, D., Risikomanagement, Schäffer-Poeschel Verlag, Stuttgart, 2007

Pfläging, N., Führen mit flexiblen Zielen - Beyond Budgeting in der Praxis, Campus Verlag, Frankfurt/New York, 2006

Best, E., Weth, M., Geschäftsprozesse optimieren, 3. Aufl., Gabler Verlag,
Wiesbaden 2009

Horvath, P., Intangibles in der Unternehmenssteuerung: Strategien und
Instrumente zur Wertsteigerung des immateriellen Kapitals, Vahlen Verlag,
München, 2004

Baruch, L., Daum, J., Intangible Assets: Neue Ansätze für
Unternehmenssteuerung und Berichtswesen, in: Horvath, P., Gleich, R. (Hrsg.),
Neugestaltung der Unternehmensplanung, Stuttgart, 2003

GM-10 International Leadership Management

Course Professor	Prof. Dr. Henning Schulze
Course Number and Name	G2104 International Leadership Management
Lecturers	Maya Bentele, Assistant Lecturer Dr. Michael Weber, Assistant Lecturer
Semester	2
Duration	1 Semester
Frequency	Yearly (only in winter semester)
Type of Course	Required
Level	Postgraduate
Contact Hours (SWS)	4
ECTS	5
Workload	Contact Hours: 60 Hours Self Study: 90 Hours Total: 150 Hours
Language of Instruction	German
Test Description	Student Research Paper

Goals of the Course

Senior management standards have risen sharply in the past years. Increasingly, senior managers are asked to use self-reflective and management instruments that are appropriate for each specific situation. This is especially true in the field of international management, not only for larger companies but also for small and medium-sized firms. In doing so senior management is required to effectively steer interactions and relationship processes in the direction of goal achievement and employee motivation.

With this background the student should...

- Learn what management is and recognize what relevance management has today (also in an international setting)
- Attain an overview of development of management theory and the changes in the background that are rapidly altering the needs of management.
- Develop the ability to advise and further skills, which allow the student to effectively navigate relationships and interaction processes.
- Get to know the management instrument of "Coaching" and other selected intervention techniques
- Reflect on their role as manager and coach.
- Be in a position to work effectively in a challenging (international) management field with the help of training based on the application of practical examples.

Contents

- Implementation of topics of management and the history of management (including the presentation of total company management)
- The management process
- Selected management instruments in the area of human resource management and communication.
- Coaching with modern management instruments, including possible role conflicts
- The roles of management and coach
- The coaching process
- Models of reflection for the individual and the interaction process
- Self-reflection Techniques

Teaching and Learning Methods

Theory-Inputs, Individual & Group work, Case discussion, Practical casework, Presentations

Literature

Balling, R., Das Doppel-Spagat-Modell - die ganze Landschaft der Beratung, Handout, Sommozheim, 2005

Deresky, H., International Management, Managing Across Borders and Cultures, Pearson, Prentice Hall, 2003

Dubs, R., Euler D., Rüegg-Stürm, J., Wyss, Chr. (Hrsg.), Einführung in die Managementlehre, Bern, Haupt, 2004

Kälin, K., Muri P., Sich und andere Führen, Bern, Haupt, 1993

Gührs, M., Nowak, C., Das konstruktive Gespräch - Ein Leitfaden für Beratung, Unterricht und Mitarbeiterführung mit Konzepten der Transaktionsanalyse, 6. Auflage, Limmer, Meezen, 2006

Looss, W., Unter vier Augen: Coaching für Manager, 5. Auflage, Moderne Industrie, München, 2001

Malik, F., Führen, Leisten, Leben - Wirksames Management für eine neue Zeit, Stuttgart, 2000

Malik, F., Malik-on-Management: Was Management wirklich ist und was nicht? - Teil II, St. Gallen, 4/2005

Malik, F., Malik-on-Management: Das Integrierte Management-System (IMS) - Teil I. St. Gallen, 7/2005

Mohr, G., Lebendige Unternehmen führen, Frankfurt, Frankfurter Allgemeine Buch, 2002

Rauen, Chr., Coaching: innovative Konzepte im Vergleich, Angewandte Psychologie, Göttingen, 2001

Robbins, S. P., Organizational Behaviour, 11th Ed., Person, Prentice Hall, 2005

Robbins, S. P., Coulter, M., Management, 7th ed., Person, Prentice Hall, 2002

Schwaninger, M., Intelligente Organisationen - Konzepte für turbulente Zeiten auf der Grundlage von Systemtheorie und Kybernetik, Duncker & Humblot, Berlin, 1999

Stewart, I., Joines, V., ta today: a new introduction to transactional analysis, Livespace, Nottingham, 2004

Stewart, I., Transactional Counselling in Action, Sage Publications, London, 1989

Vogelauer, W., Methoden-ABC im Coaching: praktisches Handwerkszeug für den erfolgreichen Coach, 2. Auflage, Neuwied, 2002

Weisbach, Chr.-R., Sonne-Neubacher, P., Leadership in Professional Conversation, Germaner Taschenbuch Verlag, München, 2005

GM-11 Strategic Programmes

Course Professor	Prof. Dr. Christian Zich	
Course Number and Name	G2105 Strategic Programmes	
Lecturer	Prof. Dr. Christian Zich	
Semester	2	
Duration	1 Semester	
Frequency of Occurrence	Yearly (only in winter semester)	
Type of Course	Required	
Level	Postgraduate	
Contact Hours (SWS)	4	
ECTS	5	
Workload	Contact Hours:	60 Hours
	Self Study:	90 Hours
	Total:	150 Hours
Language of Instruction	German	
Test Description	Written Final Exam (90-120 Minutes)	

Goals of the Course

Long term planning and rapid implementation of strategic plans is essential in every company. The planning phase is generally examined very thoroughly but many companies fail in the implementation phase. Understanding the change process in combination with methods to force the integration of new ideas and approaches is the main success factor for bringing a company to a higher profitability level. In this course the students become familiar with concepts of change within companies concerning managers and employees.

Knowledge: By the end of the course the students will have learned all relevant methods and theories of strategic program implementation.

Skills: The students will be in the position (based on the acquired methods and theoretical knowledge) to develop strategic programs, implement them, and develop the exact measurements needed to achieve their goals.

Abilities: the student acquires the skills needed to successfully implement necessary strategies.

Recommended Preparation

Basic familiarity with the methods of strategic planning, logistics, manufacturing, marketing, sales, HR and controlling.

Contents

1. The framework of strategic management
2. The implementation of strategy as a part of organisation change management.
3. Different philosophies of organizational change and their consequences for strategic implementation.
4. Interfaces with and the results of the strategic planning process.
5. Porter's value-added chain as a methodical frame for the development of strategic programmes.
6. The development of important programme specific functions.
7. Strategic and programme incentive and sanction mechanisms.
8. Organisational and technical frameworks for the implementation of strategy.
9. Partnerships within the framework of strategic implementation.

Teaching and Learning Methods

Seminar, Group work, Case studies

Particulars

25% of the lecture time will be conducted by an assistant within the framework of a large case study.

Literature

Porter, M. E., On Competition, New York, 2008

Porter, M. E., Competitive strategy: Techniques for Analyzing Industries and Competitors, New York, 2004

Porter, M. E., Competitive advantage, new ed., New York, 2004

Walter, J., Geschäftsprozessmanagement umsetzen, Prozesse am Kunden orientieren, transparent und flexibel gestalten, Hanser Wirtschaft, München, 2009

Ohmae, K., The mind of the strategist, New York, usw. 1982

Kleinaltenkamp, M., Plinke, W. (Hrsg.), Strategisches Business to Business Marketing, 2. Aufl., Berlin usw., 2002

Mintzberg, H., Lampel, J., Quinn, J. B., Ghoshal, S., The Strategy Process; Concepts, Contexts, Cases, 4th Edition, Upper Saddle River, 2003

Trux, W., Müller, G., Kirsch, W., Das Management strategischer Programme, 1. und 2. Halbband, München, 1985

GM-12 Strategic Planning

Course Professor	Prof. Dr. Johann Nagengast	
Course Number and Name	G2106 Strategic Planning	
Lecturers	Prof. Dr. Johann Nagengast	
Semester	2	
Duration	1 Semester	
Frequency	Yearly (only in winter semester)	
Type of Course	Required	
Level	Postgraduate	
SWS	4	
ECTS	5	
Workload	Presentation Time:	60 Hours
	Self Study:	90 Hours
	Total:	150 Hours
Language of Instruction	English or German	
Test Description	Student Research Paper	

Goals of the Course

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 and 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. It provides the tools necessary to analyse the business environment, the resources of the firm, and alternative strategies.

The course consists of lectures, extensive casework to demonstrate the use of the tools in a business context, written and/or oral analysis and simulated boardroom presentations and interaction. The course is designed to help students apply their cultural, business and academic experience 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.

Recommended Preparation

Comprehensive English skills, basis knowledge about strategic issues

Contents

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.

I. THE NATURE OF GLOBAL STRATEGY

II. STRATEGY FORMULATION.

The Business Mission.

The External Assessment. The Internal Assessment.

Strategy Analysis and Choice.

Focusing on the Network vs. Competitive Advantage

III. STRATEGY IMPLEMENTATION.

Implementing Strategies: Management and Operations Issues.

Implementing Strategies: Marketing, Finance/Accounting, R&D, and MIS Issues.

IV. STRATEGY EVALUATION.

Strategy Review, Evaluation, and Control.

V. STRATEGIC MANAGEMENT CASE ANALYSIS.

How to Prepare and Present a Case Analysis.

Teaching and Learning Methods

The course is arranged in two parts.

In part one, through lectures, 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 and/or change/development.

In the second 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, management teams and heads of departments 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 lecturers, lectures, discussion, group projects, intercultural teamwork, case studies, presentations, business simulation and role playing.

Particulars

A field trip will take place, if possible, when time and resources are available
Teamwork occurs with the help of an experienced student tutor.

Literature

David, F., Strategic Management: Concepts and Cases (International Edition),
10th Edition, Prentice Hall, 2004

Hax, A., Overcoming the Dangers of Commoditization, in: Strategic Management,
IMA, July 2005

Various international case studies: selection is based on the current developments
of international business

GM-13 Change Management

Course Professor	Prof. Dr. Henning Schulze
Course Number and Name	G3101 Change Management
Lecturers	Prof. Dr. Henning Schulze Dipl.-Psychologin Luise Lohkamp, Assistant Lecturer
Semester	3
Duration	1 Semester
Frequency	Yearly (summer semester)
Type of Course	Required
Level	Postgraduate
Contact Hours (SWS)	4
ECTS	5
Workload	Contact Hours: 60 Hours Self Study: 90 Hours Total: 150 Hours
Language of Instruction	German
Test Description	Student Research Paper

Goals of the Course

The students learn about the structure, meaning and progression of change management processes and how to evaluate them. They will also learn to differentiate the phases in change management and develop functions to ascertain sensible intervention.

The students then learn the necessary methods and social competence that accompany change management process. They understand the roles in the change process and are able to describe their relevance.

The students gain an understanding of the co-operation between managers and employees. They acquire instruments to analyze and diagnose organisations and organisational contexts. They understand the significance of goal development as well as the derivation of strategy and the construction of process and measurement plans.

Contents

Background:

The change process is something that we live with everyday. Many managers say: "We must live!" The attempt is often made to control these processes operationally. Thereby managers often neglect to pay attention to the people and teams most affected by change management process. For such individuals every change results in the loss of a part of their existing frame of reference. The necessary steps in managing people cannot be only achieved "operationally". Successful handling of the change management process calls for sustained management and a high level of social competence on the part of all the participants beforehand.

Contents:

1. Introduction
 - 1.1. General
 - 1.1.1. Joint Agreement
 - 1.1.2. Feedback Rules
 - 1.2. Introduction to Change Management
 - 1.2.1. Megatrends as Challenges for the Company
 - 1.2.2. Causes of Change
 - 1.2.3. Equations of "Change Management"
 - 1.2.4. Limitations of Change Management – Organisational development
2. Theoretical Basis of Change Management
 - 2.1. Lewin's Phases of changes in Organizations
 - 2.2. Management phases in change processes
 - 2.3. The Four Phases of the OE-Process
 - 2.4. Noticeably Vital Organisations
 - 2.5. Types of Change Processes
 - 2.6. The Controlling Triangle
3. Selected Concepts of Control for the Change Process
 - 3.1. Work Vision- Background
 - 3.2. The Diagnose and Intervention Model of Process Consulting
 - 3.3. Central Questions about the Arrangement of Intervention in Organisational Consulting
 - 3.4.1. Definitions and Fundamentals
 - 3.4.2. Model Function and the "I" Condition
 - 3.4.3. Functional Analysis and Diagnosing the Behavior of Personality Structures
 - 3.4.4. Egogram
 - 3.5. TA i.e.S
 - 3.5.1. Definition und Introduction
 - 3.5.2. Parallel Transactions
 - 3.5.3. Cross-over Transactions
 - 3.5.4. Hidden transactions
 - 3.5.5. Conditions for productive transactions
 - 3.6. Group and organizational structure
 - 3.6.1. The Concept of the group and organizational culture (Berne)
 - 3.6.2. Organizational culture by Balling
 - 3.7. The Change Portfolio
 - 3.8. The formula of Organizational change
 - 3.9. Advisor picture
 - 3.10. Interventions formula
 - 3.10.1. Architecture diagram „Chance“
 - 3.10.2. Instruments, Methods und practice of Organizational development
 - 3.10.3. Change-Management-Instruments and their awareness level
 - 3.11. The 3-P-Modell: Contract work and trust
 - 3.11.1. The Contract model in Change-Processes
 - 3.11.2. The Process of contract work and the theoretical approach
 - 3.12. Systemic Perspectives

- 3.12.1. The three "Life Worlds"
- 3.12.2. The role model von Bernd Schmid
- 3.12.3. The loss & grieving process
- 3.12.4. Problems versus awkward conditions
- 3.12.5. The Three-way Intervention?
- 3.13. Development phases of Organizations
- 3.14. Attachment
- 3.15. Feelings
- 3.16. Handling Resistance
- 3.17. Steps in the change process and their pitfalls

4. Success Factors: Mobilizing and Commitment

5. Ethics

Teaching and Learning Methods

Seminar instruction, theory input, discussion, practice, working with case studies

Particulars

Informal conversations with managers

Literature

Balling, R., Diagnose von Organisationskulturen, in: Zeitschrift für Transaktionsanalyse, ZTA, 22.Jg, Nr.4, S. 234-253, 2005

Berne, E., Struktur und Dynamik von Organisationen und Gruppen, Fischer, Frankfurt am Main, 1986

Burnes, B., Managing Change, 4th edition, Pearson, Prentice Hall, 2004

Carnall, C.A., Managing change in organizations, 4th edition, Harlow u.a., Prentice Hall 2003

Claßen, M., Change Management aktiv gestalten: Personalmanager als Architekten des Wandels, Luchterhand, Köln, 2008

Connor, P.E., Lake, L.K., Stackman, R.W., Managing organizational change, 3rd edition, Westport, Preager, London

Cook, S., Macaulay, Coldicott, H., Change Management Excellence: using the four intelligences for successful organizational change, Sterling: Kogan, London, 2004

Deresky, H., International Management, Managing Across Borders and Cultures, Pearson, Prentice Hall, 2003

Doppler, K., Lauterburg, C., Change Management: den Unternehmenswandel gestalten, 10. Auflage, Campus, Frankfurt/M., 2002

Duden, Das große Fremdwörterbuch: Herkunft und Bedeutung der Fremdwörter. 2., neu bearbeitete und erweiterte Auflage, Duden, Mannheim u.a., 2000

Glasl, F., Kalcher, T., Piber, H. (Hrsg.), Professionelle Prozessberatung: das Trigon-Modell der sieben OE-Basisprozesse, Haupt, Bern, Stuttgart, Wien, 2005

Greif, S., Runde, B., Seeberg, I., Erfolge und Misserfolge im Change Management, Hogrefe, Göttingen, u.a., 2004

Holbeche, L., Understanding Change: Theory, Implementation and Success, Elsevier, Amsterdam et al., 2006

Kübler-Ross, E., Das Lesebuch, Herausgegeben von Susanne Schaup, Kreuz, Stuttgart, 2003

Königswieser, R., Hillebrand, M., Einführung in die systemische Organisationsberatung, 3., überarbeitete Auflage, Auer, Freiburg, 2007

Koch, A., Change-Kommunikation - Erfolgskriterien für unternehmensinterne Kommunikation bei Veränderungsprozessen, Tectum, Marburg, 2004

Kohlrieser, G., Gefangen am runden Tisch: Klarheit schaffen, entschlossen verhandeln, Listung freisetzen, Wiley-Vch, Weinheim, 2008

Kraus, G., Becker-Kolle, Chr., Fischer, T., Handbuch Change-Management, 2. überarbeitete und erweiterte Auflage, Cornelsen, Berlin, 2006

Kulmer, U., Trebesch, K., Der kleine Unterschied und die großen Folgen: von der Organisationsentwicklung zum Change Management, in: Zeitschrift Organisationsentwicklung, 13. Jg., Nr. 4, S. 80-85, Organisationsentwicklung und Management AG, Zürich, 2004

Leao, A., Hofmann, M. (Hrsg.), Fit for Change: 44 praxisbewährte Tools und Methoden im Change für Trainer, Moderatoren, Coaches und Change-Trainer, managerSeminare, Bonn, 2007

Lewin, K., Frontiers in group dynamics, in: HR 1/1947, S. 5-41

Mullins, L.J., Essentials of organizational behavior, 2. nd ed. Harlow u.a., Prentice Hall, 2008

Reiß, M., Rosenstiel, L. v., Lanz, A. (Hrsg.), Change Management: Programme, Projekte und Prozesse, USW-Schriften für Führungskräfte, Band 31, Schäffer-Poeschel, Stuttgart, 1997

Rohm, A. (Hrsg.), Change-Tools: erfahrene Prozessberater präsentieren wirksame Workshop-Interventionen, managerSeminare, Bonn, 2006

Schmid, B., Systemisches Coaching und Persönlichkeitsberatung, Ausgewählte Konzepte und Vorgehensweisen, Edition Humanistische Psychologie, Bergisch Gladbach, 2004

Schneider, J., Dreistufenmodell transaktionsanalytischer Beratung und Therapie von Bedürfnissen und Gefühlen, in: Zeitschrift für Transaktionsanalyse, ZTA, 14.Jg., H. 1-2; S. 66-83, 1997

Schulze, H.S., Internes Marketing von Dienstleistungsunternehmen: Fundierung der Instrumentarbereiche des internen Marketings mittels ausgewählter Konzeptbereiche der Transaktionsanalyse, Europäische Hochschulschriften, Reihe 5, Band 1283, Berlin, Bern, New York, Paris, Wien, 1992

Schulze, H.S., Visionsarbeit, in: Rohm, A. (Hrsg.), Change-Tools: erfahrene Prozessberater präsentieren wirksame Workshop-Interventionen, managerSeminare, S. 207-212, Bonn, 2006

Thornhill, A., Lewis, Ph., Millmore, M., Saunders, M., Managing Change: A Human Resource Strategy Approach, Pearson, Harlow u.a., 2000

Stewart, I., Joines, V., Die Transaktionsanalyse: eine neue Einführung in die TA, mit zahlreichen Abbildungen, Übungen und Hinweisen für die Praxis, Herder, Freiburg, Basel, Wien, 1990

Stewart, I., Joines, V., TA Today, A New Introduction to Transactional Analysis, Livespace, Nottingham, 2004

Vogelauer, W., Methoden-ABC im Coaching, Manz, Wien, 2000

Weisbach, Chr.-R., Sonne-Neubacher, P., Leadership in Professional Conversation, DTB, München, 2005

GM-14 Advanced Project Seminar

Course Professor	n.n.
Course Number and Name	Courses can be chosen from: G3102 Taxation & Accounting G3103 Finance G3104 Semester Abroad: Advanced Business Management Functions
Lecturers	Prof. Dr. Hans Paul Bisani Prof. Dr. Herbert Kittl n.n.
Semester	3
Duration	1 Semester
Frequency	Yearly (summer semester)
Type of Course	Elective
Contact Hours (SWS)	4
ECTS	6
Workload	Contact Hours: 60 Hours Self Study: 120 Hours Total: 180 Hours
Language of Instruction	German
Test Description	Student Research Paper

Goals of the Course

The goal of this course module is to help students find their own direction and become more independent.

Students work in small work groups with 3-4 participants and the seminar consists of around 10 students. This ensures that a high level of trust develops between students.

The groups control their own work through self-organisation and meetings with their respective tutors. The groups work on subject specific topics with the aid of independent assignments within the framework of a final semester presentation.

Within this module the students can select from two "Advanced Project Seminars":

- "Taxation and Accounting"
- "Finance"

The student must select one of these two advanced projects seminars.

The seminar work will be constructed within the framework described above. Students can begin meeting with their tutors in the 2nd semester.

The students can attend a foreign university in the third semester of study: Management Functions, International Personnel Management, or similar subjects can be selected.

Before choosing their coursework, students discuss their programme ideas with the studies coordinator of FH Deggendorf and the respective foreign university.

Recommended Preparation

Successful completion of the first two semesters of the Master's study is necessary. Content requirements can be extracted from the course descriptions.

Particulars

Students are expected to be self-directed, have regular meetings with their mentoring professor and they will be expected to defend the contents of their work in a final presentation.

Course G3102 Taxation and Accounting

Goal

This course provides students with the fundamentals of the taxation of business partnerships with special focus on the limited liability corporation and limited liability partnership as well as the tax particulars of German tax law according to *§ 15 a EStG*.

Another focus is on the tax consequences of the sale of a business. Furthermore, the assignment of shares in corporate enterprises will be illustrated. The participants will learn legal tax law as well as corporate tax law, such as ordinary and hidden profit distribution, as well as current topics in corporate tax law.

The participants will use the acquired knowledge to appraise the conditions of a medium-sized firm.

Lastly, participants will be in the position to prepare an annual report based on set methods with the inclusion of a cash-flow parameters analysis.

Contents

- The taxation of business partnerships, esp. GmbH & Co. KG.
 - Tax particulars, such as, *§ 15 a EStG*
 - Changes in business partnerships
- The sale and closure of a business
- Operational leasing
- Transfer of partial and special business assets
- Splitting assets: reasons and preparing for the splitting of assets
- Disposal of ownership interest according to *§ 17 EStG*,
- Loss accounting possibilities,
- Other corporate tax questions, such as regular and hidden profit distribution, and shell companies
- Choice of the legal form for medium sized firms as it relates to dealing with the salary of the partners in a firm
- Taxation of profit distribution and reserves
- Analysis of the investment of assets
- Analysis of the financial position
- Analysis of the earning position
- Capital flow and Cash flow analysis

Recommended Preparation

The course builds upon the contents of Module GM-08 Taxation and Auditing.

Teaching Methods

Seminar Instruction, practice

Literature

HGB, 49. Aufl., 2009

Einkommensteuergesetz mit Richtlinien, 23. Aufl., 2009

Grashof, Steuerrecht, 2009

Niehus, Wilke, Die Besteuerung von Personengesellschaften, 4. Aufl., 2008

Jacobs, Otto A., Unternehmensbesteuerung und Rechtsform, 4. Aufl., 2009

König, Maßbaum, Surreth, Besteuerung und Rechtsformwahl, 4 Aufl., 2009

Grefe, C., Unternehmenssteuern, 12. Aufl., 2009

Gräfer, H., Bilanzanalyse, 10. Aufl., 2008

Nicolini, H., Jahresabschlussanalyse, 3. Auflage, 2008

Wehrheim, Schmitz, Jahresabschlussanalyse, 3. Auflage, 2009

Course G3103 Finance

Goals

This specialization serves to deepen the student's understanding of the area of finance. Designed to follow the module Collaboration with Financial Service Providers, the students solve selected company finance questions with the use of case studies, case projections, and examples.

The students will understand theoretical models and should be able to explain dynamic practical developments. They will be in a position to ascertain and analyze the current financial framework to use their knowledge of situations in professional practice to adopt suggestions for negotiations with good timing and factual impact as well to prepare for complex financial business decisions. The project will be partially organized in conjunction with a realistic company situation.

Contents

This model focuses on current financial questions that appear in case studies, projects, and examples worked on during the course.

These can be, among other things:

- The use of financial derivatives in companies within the scope of risk management. (Coverage against change in price of raw materials, currency changes, and interest rate changes)
- Ratings preparation for a model company. (Preparing for the rating process, information policy, completion of qualitative and quantitative ratings criteria, etc.)
- Preparing for an initial public offering (reasons for an initial public offering, risks of an initial public offering, preparation, aspects of the execution of an initial public offering, the role of different partners in an initial public offer, challenges during and after the initial public offering etc.)
- The preparation of checklists and strategy papers as well as a SWOT analysis for the practical examples.

Recommended Preparation

Successful completion of the module Collaboration with Financial Service Companies

Teaching Methods

Seminar Instruction, Group and Project work (there will be at least one practical case conducted together with a company)

Literature

Brigham, E. F. u.a., Fundamentals of Financial Management, Auflage 2004 oder aktueller

Perridon, L., Steiner, M., Finanzwirtschaft der Unternehmung, 14. Auflage, München, 2007

GM-15 Master's Degree Thesis

Course Professor	SIM Programme Professor	
Course Number and Name	G3105 Master`s Degree Thesis	
Semester	3	
Duration	1 Semester	
Frequency of Occurrence	Course-related	
Type of Course	Mandatory	
Level	Postgraduate	
Contact Hours (SWS)	0	
ECTS	19	
Workload	Contact Hours:	0 Hours
	Self Study:	570 Hours
	Total:	570 Hours
Language of Instruction	German	
	With the approval of the testing commission, the Master's Thesis can be written in a foreign language.	
Test Description	Written thesis paper	

Goals of the Course

Through the production of a Master's Thesis the student should demonstrate the skills gained during their studies by preparing an independent and scientific complex conceptual formulation.

This is to illustrate that they have successfully completed their Master's programme of study and have the ability to conduct independent scientific work.

Recommended Preparation

According to § 8 of the "Studien- und Prüfungsordnung" the student can only register for the Master's thesis after completing at least 30 ECTS credits.

Contents

The Master's thesis is a written work. The work will be assigned by a university professor or assistant lecturer and evaluated by this person. The professor or the student is able to make suggestions as to the contents of the thesis.

The amount of time needed to complete the thesis normally is 3 months but can last as long as 8 months from the assignment to completion in accordance with §11 APO. The work should not generally exceed 70 pages in length and may be written about any topic relating to the SIM course of study.

Particulars

The Master's thesis is written according to the guidelines of the framework for the testing commission or "*Rahmenprüfungsordnung*" (*RaPO*) and the general testing commission or "*Allgemeinen Prüfungsordnung*" (*APO*) of the University of Applied Sciences Deggendorf.

Literature

The thesis must provide a full account of the literature used with all relevant sources cited.

Additionally the following references should be referred to:

- „Informationen, Fristen und Formblätter zur Masterarbeit“ as well as
- „Bewertung von Bachelor- und Masterarbeiten“ / Version 2.0
of Prof. Dr. Christian Zich

Both documents are located as downloads on iLearn under "*Allgemeines*".

GM-16 Master-Kolloquium

Course Professor	Prof. Dr. Thomas Bartscher		
Course Number and Name	G3106 Master-Kolloquium		
Semester	3		
Duration	1 Semester		
Frequency of Occurrence	half-yearly		
Type of Course	Required		
Level	Postgraduate		
Contact Hours (SWS)	0		
ECTS	1		
Workload	Contact Hours:	0 Hours	
	Self Study:	30 Hours	
	Total:	30 Hours	
Language of Instruction	German		
	The "Kolloquium" can be conducted in a foreign language with the pre-approval of the testing commission.		
Test Description	Oral defense of the Master's thesis		

Goals of the Course

At the completion of the Master's thesis an oral test is conducted. The student presents their Master's thesis and defends the aforementioned work.

Required Preparation

Delivery of Master's Thesis.

Upon the successful completion of the Master's Thesis, the student is automatically notified and signed in for of the appointment with the Kolloquium.

Contents

The course of the Kolloquium be read in iLearn in the section "Allgemeines" the student will also find „Wichtige Hinweise zum Kolloquium" ready to download.

Literature

Thesis literature