



# **Module Guide**

## **International Management**

Faculty Applied Economics (School of Management)

Examination regulations 01.10.2014

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## G-01 Principles of Management & Scientific Writing

Module code	G-01
Module coordination	Prof. Dr. Adrian Hubel
Course number and name	G1111 Principles of Management & Scientific Writing
Lecturers	Prof. Dr. Martina Heigl-Murauer Prof. Dr. Adrian Hubel Susanne Reimann
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	oral examination, assignment
Weight	5/210
Language of Instruction	English

### Module Objective

Students should become aware of the various aspects, components, and functions of management and discover why the subject of international management is both attractive and demanding. A variety of aspects relevant in regard to management is broadly to make students aware of the breadth of possible career choices available to them before they choose to specialize. Students learn to analyze and understand current issues and developments in international business contexts and develop an understanding for business ethics.



The purpose of the part “Scientific Writing” is to teach and model how to write scientific papers and bachelor thesis.

Students should learn how getting started with the research topic, the necessary components (introduction, results, discussion) of a scientific paper. The course deals with the question what is plagiarism, how to avoid it and how does correct paraphrasing and citing work. Furthermore students will get an introduction in literature research.

## **Applicability in this and other Programs**

G-35 Bachelor Thesis

## **Entrance Requirements**

none

## **Learning Content**

### **Principles of Management**

The course shows students how and why businesses operate the way they do by covering essential introductory business topics. Students are presented with a broad picture of the various aspects and functions of business that together make for a successful enterprise and are introduced to the concept of strategic planning as it relates to business organisations. Topics introduced include business planning, organisation, the business environment, management, marketing, finance, production, human resource management, and business ethics.

Outline:

- 1 The Concept of Management
- 2 The Evolution of Management
- 3 Management in a Changing Environment
- 4 Business Ethics and Corporate Social Responsibility
- 5 Management Practice
- 6 Case Studies

### **Scientific Writing**

The course covers mainly the following items:

- 1 Selecting a Research Topic
- 2 Using the Literature to Research the Problem
- 3 Conducting Ethical Research
- 4 Structure and Style of the Paper: Introduction, Methods, Results, Discussion



## 5 Formatting, Reference List, Tables, Figures, Appendixes

### Teaching Methods

The course makes extensive use of short international oriented case studies to illustrate the practical problems facing businesses. The students are asked to assume the role of entrepreneur for evaluating how various principles of management should be applied. Students are placed in small teams to analyse and prepare particular cases for presentation. Their overriding task is determining how certain basic management principles can be applied to practice. Team presentations are followed up with instructor feedback and a lively discussion revolving around a list of written analytical questions prepared by students not making the presentations. The instructor's role is to assure that key concepts are correctly interpreted, summarised and stressed.

#### Student Research Project and Examination

During the Student Research Project (50% of the overall grade), the students are expected to write a scientific paper. This ensures, that referencing, and the correct formatting requirements of a scientific paper are mastered.

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

### Recommended Literature

Kreitner, R. (2009), Principles of Management. South-Western Cengage Learning

Lussier, R.N. (2014) Management Fundamentals: Concepts, Applications, & Skill Development, SAGE

McCormack, M.H. (1994) What they don't teach you at Harvard Business School, Profile Books

Kinicki, A. / William B.K. (2009) Management, McGraw-Hill

Koontz, H. / Weihrich, H. (1996), Essentials of Management (5th ed). McGraw-Hill

Jones, G. / George, J., (2011) Essentials of Contemporary Management (4th ed). McGraw-Hill

Russey, W. / Ebel H./ Bliefert C. (2006) How to Write a Successful Science Thesis



## G-02 Principles of Logistics

Module code	G-02
Module coordination	Prof. Dr. Diane Ahrens
Course number and name	G1112 Principles of Logistics
Lecturer	Prof. Dr. Diane Ahrens
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weight	5/210
Language of Instruction	English

### Module Objective

Operations and Logistics Management are among the primary activities of a firm and are crucial for a company's success. This subject will equip students with a thorough understanding of basic management principles and practice related to logistics and operations concepts, systems and procedures. Students will learn the interplay between company strategy and operations and logistics system design, as well as the cost effects of product design on future operations and logistical cost. Students will be able to analyse the pros and cons of different facility and process layouts. Furthermore they will be able to evaluate strategic capacity alternatives. Besides strategic planning issues they learn how to quantify material requirement, sequence and schedule operations and are aware of the



role of inventory. They will be able to demonstrate a knowledge of logistical and supply chain management basics.

## Applicability in this and other Programs

G-29 Management internationaler Wertschöpfungsketten (Managing International Value Chains)

G-31 Seminar im Internationalen Management und Organisationen (Seminar in International Management and Organization)

Elective: Advanced Methods in Procurement

## Entrance Requirements

none

## Learning Content

This course covers logistics and operations management. Chapters assigned are:

- 1) Introduction to Operations and Logistics Management a) Value Creation b) Operations and Services c) Historical development of operations management d) Nowadays trends
- 2) Competitiveness, Strategy, and Productivity a) Productivity b) Experience Curve Effects c) Cost Leadership and Differentiation d) Strategic Choices
- 3) Process Selection and Facility Layout a) Process Analysis b) KPI's: Interplay and trade-off
- c) Basic Production Layout Formats d) Assembly Line Balancing
- 4) Product Design and Work Systems Design a) Product Design Issues b) Standardization & Mass Customization
- 5) Capacity Planning & Make or Buy Decisions a) Quantitative and qualitative capacity b) Impact of and requirements for capacity decisions c) Make or Buy Decisions d) Low Cost Country Sourcing
- 6) Materials Requirement Planning & Forecasting a) Classification of materials b) Bill of materials c) Material Requirements Planning Systems (MRP) d) Lot Sizing e) From Push to Pull
- 7) Inventory Management a) Purposes of inventory b) Related costs c) Safety stocks d) Ordering systems
- 8) Scheduling a) Scheduling targets and methods b) Gantt Charts c) Priority rules and techniques



9) Introduction to Logistics Management a) Definition and historical development b) Flow of materials, information and values c) Supply Chain Management d) Understanding the supply chain

## Teaching Methods

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

## Recommended Literature

Jacobs, F. Robert; Chase, Richard B.; Aquilano, Nicholas J.: Operations and Supply Management, 12th edition, McGraw-Hill Irwin International Edition 2009, ISBN 978-0-07-128804-0

Stevenson, William J.: Operations Management, 10th edition, McGraw-Hill Irwin International Edition 2009, ISBN 978-0-07-009177-1

Chopra, Sunil; Meindl, Peter: Supply Chain Management. Strategy, Planning & Operation, 4th edition, Prentice-Hall, 2009, ISBN: 0136080405



## G-03 Quantitative Methods in Economics and Finance

Module code	G-03
Module coordination	Prof. Dr. Adrian Hubel
Course number and name	G1113 Quantitative Methods in Economics and Finance
Lecturers	Prof. Dr. Johannes Grabmeier Prof. Dr. Adrian Hubel
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	6
ECTS	6
Workload	Time of attendance: 90 hours self-study: 90 hours Total: 180 hours
Type of Examination	written ex. 120 min.
Duration of Examination	120 min.
Weight	6/210
Language of Instruction	English

### Module Objective

The course teaches the basic mathematical models that form the foundation for finance, mathematics basics for intermediate level economic models, and introduces descriptive and inferential statistical techniques used in finance and business.

Part Prof. Grabmeier:

Management decision are often based on mathematical models, whether this is transparent or not to the decision makers. As the business world becomes more complex, it becomes increasingly important to understand the contribution quantitative models and clear logical thinking can make to management decision making.



The main goal of this course is for students to become competent in using basic mathematical concepts fundamental to business practice.

Students learn basic mathematical skills and simple and multi-variable mathematical functions for business applications. Students become familiar with applied calculus, linear and non-linear optimization techniques with or without restrictions. Students can solve common financial tasks using the financial mathematics of simple and compound interest, depreciation, net present value, internal rate of return and ordinary annuities.

Students also learn how selected techniques can be leveraged with appropriate tools such as tables, a computer algebra system for symbolic and numeric computations and financial calculators for investment computations.

The balance between sound mathematical foundations and application techniques enables the students not only to solve problems but to judge solutions to mathematical problems as well. The course also serves as a necessary preparation for the mathematical models introduced in subsequent courses in business and economics.

## **Applicability in this and other Programs**

none

## **Entrance Requirements**

none

## **Learning Content**

Statistics part:

Time Value of Money

Discounted Cash Flow

Frequency Distributions

Central Tendency

Dispersion Measures

Probability Distributions

Sampling & Estimation

Hypothesis Testing



## Linear Regression Analysis

### ANOVA

Part Prof. Grabmeier:

Students are expected to understand the following topics and solve related

problems:

#### 1. Basic mathematical concepts

1.1 Basics of sets, number domains, statements and logic.

1.2 Basic concepts of the notion of functions, in particular

1.3 uni- and multivariate real valued functions for business applications

#### 2. Linear models

2.1 Concepts for solving linear systems of equations,

2.2 linear algebra and vector spaces,

2.3 matrix computations and determinants.

2.4 Applications for modeling of production processes with production coefficients and the Leontief model.

2.5 Linear optimization and the simplex algorithm.

#### 3. Applied calculus

3.1 Sequences, series, limits and continuity

3.2 Differential calculus for function with one and with several variables

3.3 Applications to cost, revenue, profit etc. functions, concept of marginal costs etc.

3.4 Optimization techniques with and without restrictions

3.5 Integrals



#### 4. Financial mathematics

##### 4.1 Simple and compound interest

##### 4.2 Depreciation methods

4.3 Repayments and investments (e.g., bonds, pensions, net present value, and annuities)

### Teaching Methods

Lecture with integrated project development examples

### Recommended Literature

**Statistics for Business and Economics by Anderson, Freeman et.al.** Any edition works. The exercises and pages in the course syllabus are taken from the first edition.  
2009 **ISBN:** 9781844803132

DeFusco, R. A., McLeavey, D. W. , Pinto, J. E., Runkle, D.E., Quantitative Investment Analysis. CFA Institute, (2009)

English lecture notes following Bauer, C., Clausen, M., Kerber, A., Meier-Reinhold, H., Mathematik für Wirtschaftswissenschaftler, 5. überarbeitete Auflage, Schäffer-Pöschl (2008) ISBN: 3-7910-2748-4, ISBN: 978-3-7910-2748-7

Bradley, T. and Patton, P., Essential Mathematics for Economics and Business 3rd. ed., Wiley (2008)



## G-04 International Team Building

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

### Module Objective

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



## **Applicability in this and other Programs**

G-06 Human Resource Management (Human Resource Management)

G-25 Interkulturelles Management (Cross Cultural Management)

## **Entrance Requirements**

The weekend seminar is characterized by team teaching in a mountain hostel. The team consists of Prof.Dr.Bauersachs, Prof.Dr.Waldmann and 10 to 15 trained tutors selected from participants in the course 'Train the Trainer'. The tutors make it possible to conduct the training in small 'protected' groups (around 8) and to give qualified feedback.

## **Learning Content**

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

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

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

The skills of giving and receiving of feedback are learned in the protective atmosphere of small groups through intensive exchanges between instructors and participants. This leads to improved observation and communication skills.

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

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

## **Summary of content:**



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

Note: The main emphasis of this course is not the conveyance of theoretical knowledge, but rather learning directly from experience. The theories on which the intervention and evaluation sessions are based are taught in the course 'Human Resources Management'.

## Teaching Methods

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

The teaching methods are based on the principles of self-organized learning. The instructors define their roles in terms of Schein's model of process consultation. They intervene by questioning the participants in a manner designed not only to examine their perspectives, but to introduce new perspectives and stimulate the group's creative process. The responsibility for these process remains with the participants.

In the context of the learning environment, the students enjoy the opportunity to increase their observation, communication, co-operation, self-reflection, teamwork and management skills as well as their self-confidence.

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



## **Recommended Literature**

Forsyth, D. R.: Group Dynamics, 6th ed., Boston et al., 2013

Levi, D.: Group Dynamics for Teams, Thousand Oaks, 2017

Quick, J. C.: Nelson, D., L./ Snell, S., Morris, S., Bohlander G.: Human Resource Management, 2nd custom ed., Boston et al. 2017



## G-05 Principles of Accounting

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

### Module Objective

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



## **Applicability in this and other Programs**

G-12 Accounting for Managers

G-26 Tax

## **Entrance Requirements**

none

## **Learning Content**

Students are expected to:

Acquire an understanding of basic accounting concepts and practices.

Learn basic procedures and relationships between various financial recordkeeping documents and procedures.

Understand the accounting equation and the mechanics of journal entries (debits and credits).

Understand accounting terms and definitions.

Be able to prepare basic financial documents.

Demonstrate the practices for measuring and reporting business and financial activities.

Explain the basic principles and rules of financial reporting, as required by U.S. and IASB GAAP.

Understand the use of accounting data to analyse, control, and assist in management decision-making process.

Understand the importance of account data as a method of communicating financial information concerning the operations of the organization.

Describe the basic accounting functions.

Discuss the general principles of the financial reporting system and explain the objectives of financial reporting.

Explain the concept of double entry bookkeeping.



Explain the accounting cycle.

Identify the goals of the adjusting and closing processes.

Establish cash controls.

Prepare payroll entries.

Prepare journal entries.

Post to general and subsidiary ledgers.

Process notes receivable and notes payable.

Prepare financial statements.

Demonstrate the interrelationships among the balance sheet, income statement, and statement of cash flows.

Explain how the accounting qualities (e.g., relevance, reliability, predictive value, timeliness) are useful to an analyst.

Describe the purpose and key information contained in the principal financial statements: Balance Sheet, Income Statement, Statement of Comprehensive Income, Statement of Cash Flows and Statement of Stockholders' Equity and in the additional sources of information accompanying the financial statements: financial footnotes, supplementary schedules, Management Discussion and Analysis and proxy statements.

Discuss the role of the auditor and the meaning of the audit opinion.

Discuss why the International Organization of Securities Commissions (IOSCO) and the International Accounting Standards Board (IASB) set and enforce global accounting standards.

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

- 1 Accounting Information: Users and Uses.
- 2 Financial Statements: An Overview.
- 3 The Mechanics of Accounting.
- 4 Completing the Accounting Cycle.
- 5 Ensuring the Integrity of Financial Information.
- 6 Selling a Product or Service.
- 7 Inventory.



- 8 Investments in Property, Plant, and Equipment and in Intangible Assets.
- 9 Long-Term Debt Financing.
- 10 Equity Financing.

## Teaching Methods

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

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

## Recommended Literature

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

Albrecht, Stice, Stice, and Swain, Accounting Concepts, 11e, Thomson (2010)

Personal Trainer Access Card to accompany Accounting Concepts (0-324-20670-4)

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



## G-06 Human Resource Management

Module code	G-06
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G1116 Human Resource Management
Lecturers	JoAn Mann Prof. Dr. Rainer Waldmann
Semester	1
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	oral examination, written ex. 90 min.
Duration of Examination	90 min.
Weight	5/210
Language of Instruction	English

### Module Objective

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

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



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

The task of Human Resources Management (HRM) is to support management in structuring the organization and leadership relationships. Starting from the strategic plan, HRM develops the tools and techniques for management to use to carry out their duties in a professional manner. Managers should be familiar with basic HR tasks, techniques and tools.

For this reason, participants learn the essentials of HRM: the basics of determining employee compensation; how to acquire and select workers under various job market conditions; the principles of task analysis; developing, supporting and motivating workers during organizational changes; changing the workplace variables to match changing demographic or business conditions; etc.

## **Applicability in this and other Programs**

G-25 Interkulturelles Management (Cross Cultural Management)

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

## **Entrance Requirements**

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

## **Learning Content**

1. Why study Human Resources Management (HRM)?
2. Organizational Behavior
  - 1 What's Organizational Behavior
  - 2 Work Teams and Groups
  - 3 Leadership
  - 4 Motivation
  - 5 Learning and Performance
  - 6 Communication
3. Developing Effectiveness in HRM
  - 1 Recruitment
  - 2 Selection and Placement
  - 3 Training
  - 4 Evaluating Performance
  - 5 HR on a Global Scale



## Teaching Methods

The course conveys the principles of HR and organizational psychology through lectures and discussions. Because the students have previously assembled a variety of relevant experiences in the International Team Building course, theoretical discussions regarding group structures and dynamics, effects of feedback and management actions, etc. can be linked directly to the students' individual experiences.

Self-organized learning is explicitly integrated through the assignment of group presentations. The goal is to encourage an independent, in depth, theoretical discussion of the key themes taught in the course. Each group presentation is linked to real world situations, (e.g., using role playing). An example of an assignment is:

You are HR specialists who want to install a management by objectives (MBO) program in a sales department:

1. Develop the program and try to identify conditions ensuring/threatening the success of your efforts.
2. Conduct a typical MBO interview with a sales representative (role play).

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

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

## Recommended Literature

Quick, J. C.: Nelson, D., L./Snell, S., Morris, S., Bohlander G.: Human Resource Management, 2nd custom ed., Boston et al. 2017



## G-07 Foreign Language I

Module code	G-07
Module coordination	Tanja Mertadana
Course number and name	Z1100 Foreign Language I
Lecturer	Dozenten/innen für AWP und Sprachen, vhb
Semester	1
Duration of the module	1 semester
Module frequency	each semester
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	2
ECTS	2
Workload	Time of attendance: 30 hours self-study: 30 hours Total: 60 hours
Type of Examination	written ex. 60 min.
Duration of Examination	60 min.
Weight	2/210
Language of Instruction	English

### Module Objective

*Learning outcomes can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

### Applicability in this and other Programs

*The module prepares the student for "Foreign Language II".*



## Entrance Requirements

*The modules "Foreign Language I-III" are ascending language courses in the technical foreign language.*

*"Foreign Language" means German for non-German students (except C1-proof) and any foreign language for German students (or C1-non-Germans) until they have reached at least one language at level A1/ 3 or higher.*

## Learning Content

*The contents of the module can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## Teaching Methods

*Teaching and learning methods for the module can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## Remarks

*Other information can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## Recommended Literature

*Literature recommendations can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*



## G-08 Information Technology I

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

### Module Objective

Part 1: The goal of this course is to improve the usage of computers in a wide variety of office applications. Upon completion of the course, participants will be able to use advanced tools of the Windows Operating System and MS Office for the integration of office applications and business intelligence. The course also provides an introduction to data analysis and data base management which serve as an introduction for Information Technology II.

Part 2: This course is designed to give all students, especially those without a technical or computing background, an introduction to the concerns and issues associated with computers, social networks, and the Internet. Students will learn about the motivations



of cyber criminals, common tricks and tactics used by them, and methods of defending against them. At the end of the course, students will have the knowledge necessary to more safely and securely use modern communication technologies and systems. Students will learn about basic ethical and legal issues of computing, consequences of insecurity for individuals and organizations, and leave the course with a broad understanding of the basics concepts and topics of information security and assurance.

## **Applicability in this and other Programs**

any business related studies, that require an introduction to IT

## **Entrance Requirements**

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

## **Learning Content**

### **Part 1: Practical introduction to application systems and the integration of office standard software.**

#### 1 Basic Information Systems in Business

- Foundation and Concepts
- Components of Information Systems

#### 2 Computer Hardware

- Computer Systems
- Computer Peripherals

#### 3 Operating Systems

- Tasks of a Operating System
- Authentication, Authorization, Access Control
- Passwords, Two-Factor Authentication
- System Attacks

#### 4 Computer Networks

- The ISO OSI Model
- Data Link Layer Technologies
- Internet Layer Technologies
- Transport Layer and above
- DNS / DHCP

#### 5 Office Applications

- MS Office family



- Data transport between Office Applications and the Operating System
- Getting external data in Excel
- Pivot-tables using Excel
- Practice and exercises

## **Part 2: IT-Security**

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

### **Topics:**

#### 1 Why Security?

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

#### 2 Applied Security

- Safe web browsing
- Avoiding scams and hoaxes
- Patching OS and third party apps
- All about passwords
- Anti-virus and anti-malware
- Recovering from an infection
- Security with WiFi
- What's a firewall?
- Risks of file sharing
- Assessing your systems security
- Windows, Mac, and Linux specific security



- Risks of removable storage
- Cloud risks

### 3 Security in Public

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

### 4 Privacy

- Smartphone applications
- Social networking
- Understanding your digital tracks

### 5 Ethical and Legal Issues

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

## Teaching Methods

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

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

## Recommended Literature

### Literature Part 1:

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

Connolly, T., Begg, C.: Database Systems, Addison Wesley, fifth edition, Boston, 2009

Schaffer, A. / Carey, P. / Finnegan, K.:, New Perspectives on Microsoft Office 2007, Course Technology, 2010

Tanenbaum, Andrew S. and Wetherall, David J.: Computer Networks, Prentice Hall Professional Technical Reference, 2010, ISBN: 9780132126953



## **Literature Part 2:**

William (Chuck) Easttom: "Computer Security Fundamentals", 2/E, Prentice Hall ©2012

P. J. Ortmeier: "Introduction to Security: Operations and Management", 4/E ©2013 •  
Prentice Hall



## G-09 Business Law

Module code	G-09
Module coordination	Prof. Dr. Josef Scherer
Course number and name	G2112 Business Law
Lecturers	Axel Clemens Dr. Michael Weber
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weight	5/210
Language of Instruction	English

### Module Objective

This course enables the student to develop an understanding of the legal framework of business, to develop an understanding of the purpose and logic of the law, to develop a vocabulary that is useful in business transactions and to develop a general knowledge of how the law affects the business world. In Part I of the course students learn the fundamentals of contract law.



## **Applicability in this and other Programs**

G-17: International Business Law

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

## **Entrance Requirements**

none

## **Learning Content**

Legal Entities - Partnerships and Corporations

- Overview - Forms of doing business in Germany
- GmbH - Structure and legal basics
- Other corporations (in particular AG)
- offene Handelsgesellschaft and Kommanditgesellschaft

Formation of Contracts

- The Contract and its performance
- The conclusion of a Contract in a business context
- The role of agents in business law
- The interpretation of Contracts

Breach of contractual duties:

- Categories
- Impossibility
- Debtor's Delay/ Creditor's Delay
- Warranty obligations of the seller

## **Teaching Methods**

Legal theory is presented by the lecturer. Following each topic, students solve short cases. Discussion and feedback follow the solutions to the cases.

## **Recommended Literature**

Instructor's script and text of Bürgerliches Gesetzbuch (English translations of relevant paragraphs will be provided)



## G-10 Economics and Public Finance

Module code	G-10
Module coordination	Prof. Dr. Hanjo Allinger
Course number and name	G2113 Economics and Public Finance
Lecturers	Prof. Dr. Hanjo Allinger Tom Carroll Prof. Dr. Dietmar Meyer Prof. Dr. Wolfgang Nagl
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	6
ECTS	6
Workload	Time of attendance: 90 hours self-study: 90 hours Total: 180 hours
Type of Examination	written ex. 120 min.
Duration of Examination	120 min.
Weight	6/210
Language of Instruction	English

### Module Objective

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

#### Microeconomics

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



## Macroeconomics

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

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

## Applicability in this and other Programs

G-16 International Economics

G-22 Study period abroad

G-32 Case Studies in Global Economics and Trade

## Entrance Requirements

none

## Learning Content

### Microeconomics

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

### Macroeconomics

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

### Public economics

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



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

## Teaching Methods

Lectures, group work, seminars, home study

## Recommended Literature

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

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

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

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



## G-11 Principles of Marketing

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

### Module Objective

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

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

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



## Applicability in this and other Programs

G-18 International Marketing

## Entrance Requirements

none

## Learning Content

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

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

The components and aspects of human information acquisition and processing.

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

Customer's decision-making

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

Sales management

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

Individual consumer and customer differences

- Personality and self image, including the brand management application
- Influencing motivation and attitudes as important aspects of advertising and selling strategies
- Customer knowledge, information processing.



- Understanding the impact of individual differences on customer decisions and information acquisition and processing.

## Teaching Methods

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

## Recommended Literature

- Aronson, E./Wilson, T. D./Akert, R. M.: Sozialpsychologie, 8. Auflage, München, 2014  
Babin, B. J./Harris, E. J.: CB 8, Boston, 2018  
Blackwell, R. D./Miniard, P.W./Engel, J. F.: Consumer Behavior, Mason, 2006  
Eyal, N.: Hooked. How to built habit-forming products, London, 2014  
Lamb, W. L. /Hair, J. F./McDaniel, C.: MKTG12, Boston, 2019  
Zich C.: Das Marketing 4.0 Praxisbuch. Werben und Verkaufen im Onlinezeitalter, Nürnberg, 2019  
Zimbardo, P. G./Gerrig, R. J.: Psychologie, 21. Auflage, München, 2018



## G-12 Accounting for Managers

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

### Module Objective

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



## **Applicability in this and other Programs**

G-26 Tax

## **Entrance Requirements**

Completion of G05 Principles of Accounting

## **Learning Content**

Students are expected to:

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

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

11: Current Liabilities

13: Stock Transactions and Dividends

14: Long-term Liabilities, Bonds

16. The Statement of Cash Flows

18. Introduction to Management Accounting.

19. Product Cash Flows

20. Analyzing Cost-Volume-Profit Relationships.

21. Product Cost Flows and Business Organizations.

22. Operational Budgeting.



23. Monitoring Performance in Cost, Profit, and Investment Centers.

24. Relevant Information for Decisions

25. Activity Based Costing and Quality Management

## **Teaching Methods**

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

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

## **Recommended Literature**

Warren, Reeve, Duchac: Accounting (International Edition), 27e Cengage (2016)

Personal Trainer Access Card to accompany Accounting Concepts (0-324-20670-4)



## G-13 Communication and Presentation Techniques

Module code	G-13
Module coordination	Prof. Dr. Adrian Hubel
Course number and name	G2116 Communication and Presentation Techniques
Lecturer	Prof. Dr. Adrian Hubel
Semester	2
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	2
ECTS	2
Workload	Time of attendance: 30 hours self-study: 30 hours Total: 60 hours
Type of Examination	oral examination, oral ex. 30 min.
Weight	2/210
Language of Instruction	English

### Module Objective

The main goal is to improve students listening, speaking and presentation skills through theory, observation, practice and group feedback. They also learn to moderate a group discussion.

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



## **Applicability in this and other Programs**

none

## **Entrance Requirements**

none

## **Learning Content**

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

Students are expected to be able to discuss the following topics:

What presentations can accomplish for the presenter

How to give and receive feedback in a workshop

What is communication?

What are the basics of organizational communication?

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

What constitutes effective leadership behavior?

What does a presenter need to know about nonverbal communication?

When is assertive behavior appropriate in communicating?

How can one develop effective listening skills?

What are the elements of persuasive presentations?.

How does culture affect communication patterns?

What does self-disclosure mean?

What are effective response styles?

How do language choices and non-verbal cues affect the image a person projects?

How can a verbal confrontation produce its intended result?

What are effective ways to organize a message?

How does a person prepare for and present a successful interview?

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

Basics of Successful presentations.

Style and technique in delivery.

The art of facilitation.

How to ask questions

How to make transitions

When silence is appropriate



Setting the right environment, including the room, seating, audio visual equipment, food, drinks and handouts

How to use visual aids including PowerPoint

How to avoid over-presenting with PowerPoint and other media

The logistics of presenting.

What to do when things go wrong

How to moderate a group discussion

## **Teaching Methods**

The course is conducted like a professional workshop. Students begin by making short presentations on a variety of theoretical and practical topics related to oral presentations and communication techniques. After individual feedback and coaching and discussion rounds with peers, students then evaluate a professional presentation and develop guidelines for improving their own subsequent presentations. Students make a series of progressively more complex presentations, each one emphasizing a particular skill e.g., presenting without notes or visual aids. By fostering an atmosphere of trust and teamwork, the repetition and progression of tasks develops the presenter's competence and self confidence. The course culminates with a formal podium presentation in an auditorium environment.

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

The course features video-taped presentations, group discussion & feedback, PowerPoint presentations and a formal presentation simulation.

## **Recommended Literature**

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

by Robert J. Garmston

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

May 1, 2007

by Timothy J. Koegel



## G-14 Foreign Language II

Module code	G-14
Module coordination	Tanja Mertadana
Course number and name	Z2100 Foreign Language II
Lecturer	Dozenten/innen für AWP und Sprachen, vhb
Semester	2
Duration of the module	1 semester
Module frequency	each semester
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	2
ECTS	2
Workload	Time of attendance: 30 hours self-study: 30 hours Total: 60 hours
Type of Examination	written ex. 60 min.
Duration of Examination	60 min.
Weight	2/210
Language of Instruction	English

### Module Objective

*Learning outcomes can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

### Applicability in this and other Programs

*The module prepares the student for "Foreign Language III".*



## Entrance Requirements

*The modules "Foreign Language I-III" are ascending language courses in the technical foreign language.*

*"Foreign Language" means German for non-German students (except C1-proof) and any foreign language for German students (or C1-non-Germans) until they have reached at least one language at level A1/ 3 or higher.*

## Learning Content

*The contents of the module can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## Teaching Methods

*Teaching and learning methods for the module can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## Remarks

*Besonderes kann der entsprechenden Kursbeschreibung entnommen werden:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## Recommended Literature

*Literature recommendations can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*



## G-15 International Accounting and Controlling

Module code	G-15
Module coordination	Prof. Dr. Martina Heigl-Murauer
Course number and name	G3111 International Accounting and Controlling
Lecturer	Prof. Dr. Martina Heigl-Murauer
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	5
ECTS	5
Workload	Time of attendance: 75 hours self-study: 75 hours Total: 150 hours
Type of Examination	oral examination, written ex. 90 min.
Duration of Examination	90 min.
Weight	5/210
Language of Instruction	English

### Module Objective

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



Course participants are expected to become adept with International Financial Reporting Standards (IFRS). Moreover, they learn to create financial statements according to IAS/IFRS and should be able to recognize key differences and impacts among national accounting standards, US GAAP and IAS/IFRS.

## **Applicability in this and other Programs**

G 26 Tax

## **Entrance Requirements**

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

## **Learning Content**

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

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

### **PART 1: INTRODUCTION.**

1. Introduction to International Accounting.

### **PART 2: INTERNATIONAL FINANCIAL REPORTING TECHNICAL TOPICS.**

2. Foreign Currency.

3. Accounting for Changing Prices.

### **PART 3: INTERNATIONAL ACCOUNTING DIVERSITY AND HARMONIZATION.**

4. Cultural Influences on Accounting.

5. Accounting Measurement and Disclosures.

6. Worldwide Disclosure Diversity and Harmonization.

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



## 8. Financial Statement Construction with IAS/IFRS

### PART 4: INTERNATIONAL FINANCIAL ANALYSIS.

## 9. International Financial Statement Analysis.

### PART 5: INTERNATIONAL MANAGEMENT AND TAXATION.

## 10. Strategic Planning and Control.

## 11. Budgeting, Risk Management, and Cost Management.

## 12. Transfer Pricing and International Taxation.

### PART 6: INTERNATIONAL AUDITING AND EMERGING ISSUES.

## 13. Auditing Issues for Global Operations.

The Emerging World Economies.

## Teaching Methods

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

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

The written exam (80% of the overall grade) guarantees that the students have to deal with the wide fields of the IFRS and demonstrate the application of theoretical knowledge on assignments and case studies. Students can prove their interdisciplinary skills of



finance and accounting (e.g. cash method, discounting), describe and discuss the accurate approach of the methods and evaluation according IFRS.

## **Recommended Literature**

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

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



## G-16 International Economics

Module code	G-16
Module coordination	Prof. Dr. Hanjo Allinger
Course number and name	G3112 International Economics
Lecturers	Prof. Dr. Hanjo Allinger Prof. Dr. Dietmar Meyer
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	practical course assessment, written ex. 60 min.
Duration of Examination	60 min.
Weight	5/210
Language of Instruction	English

### Module Objective

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



## **Applicability in this and other Programs**

G-22 Study period abroad

G-32 Case Studies in Global Economics and Trade

## **Entrance Requirements**

Completion of G-10 Economics and Public Finance

## **Learning Content**

### **Introduction to international economics**

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

## **Teaching Methods**

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



The successful completion of the computer class part is conditional to admission for the final assessment.

## **Recommended Literature**

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

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



## G-17 International Business Law

Module code	G-17
Module coordination	Prof. Dr. Josef Scherer
Course number and name	G3113 International Business Law
Lecturers	Axel Clemens AWW NN Dr. Michael Weber
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	4
Workload	Time of attendance: 60 hours self-study: 60 hours Total: 120 hours
Type of Examination	practical course assessment, written ex. 90 min.
Duration of Examination	90 min.
Weight	4/210
Language of Instruction	English

### Module Objective

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



Participants gain an understanding of

- the legal framework for cross-border business transactions; especially the particularities of the European business sphere (EU and EFTA),
- the legal aspects of world trade and the meaning and relevance of the rules of the WTO,
- how international business relationships are influenced by European and global legal frameworks, and the variety of ways international contracts can be written.

## **Applicability in this and other Programs**

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

## **Entrance Requirements**

Completion of G-09 Business Law

## **Learning Content**

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

I: THE LEGAL ENVIRONMENT OF INTERNATIONAL BUSINESS.

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

II: THE EUROPEAN MARKETPLACE AND EUROPEAN UNION LAW.

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



## 5. Multinational Enterprises and Company Law.

### III: REGULATION OF THE INTERNATIONAL MARKETPLACE.

#### 1. Foreign Investment Safeguards.

#### 2. Political Risk: Nationalization, Expropriation and Privatization.

### IV: THE WORLD TRADE ORGANIZATION.

#### 1. The WTO and International Trade.

#### 2. Trade in Goods: Basic Principles of the GATT-Agreement.

#### 3. Dispute Resolution in the WTO.

### V: INTERNATIONAL SALES.

#### 1. The CISG-Convention on International Sales of Goods, especially Remedies for Breach of Contract.

#### 2. International Transports.

#### 3. Private International Law.

#### 4. Dispute Resolution and International Arbitration.

### VI: PROTECTION OF INTELLECTUAL PROPERTY RIGHTS.

## Teaching Methods

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

## Recommended Literature

Herdegen, Internationales Wirtschaftsrecht, 9. Aufl. 2011

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

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

or

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



Herdegen, Europarecht, 14. Aufl. 2012

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

or

Dabbah, EC and UK Competition Law (2004)

Ray, International Business Law, 5th edition 2008



## G-18 International Marketing

Module code	G-18
Module coordination	Prof. Dr. Christian Zich
Course number and name	G3114 International Marketing
Lecturers	Kathrin Auer Sandra Erickson Prof. Dr. Rainer Waldmann Prof. Dr. Christian Zich
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	4
Workload	Time of attendance: 60 hours self-study: 60 hours Total: 120 hours
Type of Examination	student research project
Weight	4/210
Language of Instruction	English

### Module Objective

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

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



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

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

The principles of international marketing and market research are intergrated and applied with the help of a market research project. Participants select a concrete international marketing case related to product planning, promotion and branding, global sales or export channels. The participants develop market research instruments to help solve the case. The primary goal here is for the participant to gain the capacity for independently applying scientific methods to solving international marketing problems.

## **Applicability in this and other Programs**

G-35 Bachelor Thesis

applicable for many other subjects

## **Entrance Requirements**

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

## **Learning Content**

### 1. International Aspects of Marketing

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

### 2. International Marketing Research

- Paradigms of Social Research
- International Marketing Research
- The Nature of Marketing Research
- The Marketing Research Process
- Research Designs:
- Issues in International Research Design



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

### 3. Culture and Consumer Behavior

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

## Teaching Methods

The course conveys the knowledge of international marketing and international marketing research through reading assignments, lectures and discussions.

Research is integrated with marketing concepts through comprehensive projects involving concrete marketing problems drawn from real life. The projects are performed in groups using the methodology of self-organized learning.

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

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

## Recommended Literature

Blythe, J.: Principles and Practice of Marketing, Fort Worth, 2009, 2. Ed



Burns, A. C., Bush, R. F., Marketing Research, 6th ed., Upper Saddle River, Prentice Hall (2009)

Kotler, P., Marketing Management, 13th ed., Upper Saddle River, Prentice Hall (2008)

Blackwell, R. D., Miniard, P. W., Engel, J. F., Consumer Behaviour, 10th ed., Fort Worth, South Western College Publishing (2005)

Hollensen, S., Global Marketing 4th ed., , Prentice Hall (2007)

Lewis, R. D., When cultures collide, London, 3rd ed., Brealey Publishing (2006)

Solomon, F., Bamossy, G., Askegaard, S., Consumer Behaviour, A European Perspective, 2nd ed., Harlow et al., Pearson (2002)

Aaker, D. A., Kumar, V., Day, G. S., Marketing Research, 9th ed., New York et al., John Wiley & Sons (2006)



## G-19 Information Technology II

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

### Module Objective

The first part of the course deals with IT tools, risks and other issues associated with collaborating globally on projects. Students have the opportunity to apply a variety of online tools to business case studies.

The collaboration theme is further developed in the context of network technologies, database planning and management, network security, and cloud based computing.

The second part of the course serves as a practical introduction to Database Systems. Students use the data from a simulated company to learn many of the important concepts of Database Systems, such as the entity relationship model, data modelling,



data preparation and the relational algebra. Furthermore they learn to run queries against databases, design interfaces for easier data entry and generate reports.

The goal is for students to get a broad overview and hands on experience with enterprise resource management software.

## **Applicability in this and other Programs**

any business related studies, that require an introduction to databases

## **Entrance Requirements**

Completion of G2111 Information Technology I

## **Learning Content**

### **Part I**

- Cloud computing
- Google office suite
- Cloud usage, applications and software
- rules, dangers, benefits, legal issues, contractual ownership
- collaboration in documents, spreadsheets, presentation graphics
- video-conferencing in group work
- case study in global collaboration
- issues in database management
- network systems and technologies
- database replication techniques
- network security
- database planning
- database design concepts

### **Part II**

Every participant receives an individual username and password for the training system SAP R/3:

Contents of the course include:

- system handling
- user interface and navigation
- help functions

Exercises with the system

- route planning in SAP R/3
- organizational structure of a company
- organization of the material management



- Purchasing of the „IDES-AG“
- The „IDES-AG“ buys ! Receipt of goods and invoice verification
- Organization of distribution and master data of the „ICH-AG“
- Sales of the „IDES-AG“
- The „IDES-AG“ sells products and services
- Finance of the „IDES-AG“

#### Case study work with the system

- organizational structure of the „IDES-AG“
- material master, supplier master and purchase master data
- master data of the „IDES-AG“
- the basics of purchasing
- purchasing documents
- purchasing processes
- purchase of stock material
- Organization of distribution debtors
- Accounts payable and accounts receivable master data, master data of general ledger accounts
- The „IDES-AG“ cost planning, cost calculation
- Database Basics:
  - What is a database
  - Terms and definitions
  - The Interface of MS Access
  - An Example Database
- Data Modeling
  - Database planning
  - Database design concepts
  - The Entity Relationship model
  - The functional and technical specifications
- Querying Databases
  - Filtering Data
  - Querying Data
  - Joining Data
- Features of MS Access
  - Designing User Interfaces for data entry
  - Designing Reports
  - Data transport between Access and Word
  - Data transport between Access and Excel
  - Data transport between Access and Access
  - Data transport between Excel and Access



- Cloud Computing
  - Infrastructure as a service
  - Platform as a service
  - Software as a service

Every participant can practice the topics of the course using the software MS Access. The software is introduced to the students in terms of

- user interface and navigation
- help functions

## Teaching Methods

Lectures are followed by hands-on use of the Microsoft Access Database system to record and manage materials, sales and distribution of a simulated enterprise.

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

## Recommended Literature

English:

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

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

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

Naeem Arif, Sheikh Muhammad Tauseef: “Integrating SAP ERP Financials: Configuration and Design”, Galileo Press, 1<sup>st</sup> Edition 2011, ISBN 978-1-59229-300-1

Manish Patel: “Maximizing SAP ERP Financials“, Galileo Press, 1<sup>st</sup> Edition 2010, ISBN 978-1-59229-303-2

German:

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

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

Functions in detail, SAP-Doku-CD

Internet: [www.sap-ag.de](http://www.sap-ag.de)

... more information available during the lecture



## G-20 Financial Management

Module code	G-20
Module coordination	Prof. Dr. Adrian Hubel
Course number and name	G3116 Financial Management
Lecturer	Prof. Dr. Adrian Hubel
Semester	3
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	student research project, written ex. 90 min.
Duration of Examination	90 min.
Weight	5/210
Language of Instruction	English

### Module Objective

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

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



foundations module can now be analyzed and interpreted from management and investor perspectives.

## **Applicability in this and other Programs**

none

## **Entrance Requirements**

Principles of Accounting

Quantitative Methods

## **Learning Content**

The course covers the following topics:

- An Overview of Financial Management
- Financial Statements, Cash Flow and Taxes
- Analysis of Financial Statements
- The Financial Environment
- Risk and Rates of Return
- Time Value of Money
- Bonds and Their Valuation
- Stocks and Their Valuation
- The Cost of Capital
- The Basics of Capital Budgeting
- Cash Flow Estimation and Risk Analysis
- Capital Structure and Leverage

## **Teaching Methods**

Students are given detailed learning objectives for each chapter in the text. These objectives are explained and followed by exercises performed in small groups. Feedback is given on the various group solutions to the exercises. Difficult concepts are explained and illustrated online via streaming video clips and animated tutorials. Spreadsheet models are used as both templates and Excel tutorials. Additional practice problems, and PowerPoint slides are provided to accompany the text. An up-to-date financial data base from Fortune 500 companies is provided by Thomson Analytics, Thompson Financial's Investment Banking Group. Students working in teams access and apply the most reliable information on financials, earnings estimates, market data, and source documents to classroom exercises and to a case study. For the case study students analyse the most



recent financial statements and a proposed capital budgeting decision of a Fortune 500 company.

The course features lectures, class discussion, group work, practice exams, teamwork, case study, software application, Excel spreadsheet models, powerpoint notes, online interactive tutorials, professional database and e-lectures.

### **Student Research Project and Examination**

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

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

### **Remarks**

### **Recommended Literature**

Brigham, E. F., Houston, J. F., Fundamentals of Financial Management, 15e,ss Thomson Publishing (2018)

Bauersachs, Jack, BJs Wholesale Club (2017)

Thomson Analytics online data base from Thomson Financials Investment Banking Group

Extra! CD ROM with E-lectures and online quizzes to accompany textbook



## G-21 Foreign Language III

Module code	G-21
Module coordination	Tanja Mertadana
Course number and name	Z3100 Foreign Language III
Lecturer	Dozenten/innen für AWP und Sprachen, vhb
Semester	3
Duration of the module	1 semester
Module frequency	each semester
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	2
ECTS	2
Workload	Time of attendance: 30 hours self-study: 30 hours Total: 60 hours
Type of Examination	written ex. 60 min.
Duration of Examination	60 min.
Weight	2/210
Language of Instruction	English

### Module Objective

*Learning outcomes can be found in the respective course description:*

*<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

### Entrance Requirements

*The modules "Foreign Language I-III" are ascending language courses in the technical foreign language.*

*"Foreign Language" means German for non-German students (except C1-proof) and any foreign language for German students (or C1-non-Germans) until they have reached at least one language at level A1/ 3 or higher.*



## **Learning Content**

*The contents of the module can be found in the respective course description:  
<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## **Teaching Methods**

*Teaching and learning methods for the module can be found in the respective course description:  
<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## **Remarks**

*Other information can be found in the respective course description:  
<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*

## **Recommended Literature**

*Literature recommendations can be found in the respective course description:  
<https://www.th-deg.de/de/studierende/awp-sprachen/kursbeschreibungen#sprachen>*



## G-22 Study period abroad

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

### Module Objective

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

### Applicability in this and other Programs

none

### Entrance Requirements

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

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



## **Learning Content**

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

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

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

## **Teaching Methods**

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

## **Remarks**

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

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

## **Recommended Literature**

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



## G-23 Internship incl. PLV

Module code	G-23
Module coordination	Prof. Dr. Adrian Hubel
Course number and name	G5111 Internship incl. PLV G5111 PLV Seminar for Interns
Lecturers	Prof. Dr. Adrian Hubel Michael Kozak JoAn Mann
Semester	5
Duration of the module	2 semester
Module frequency	annually
Course type	PLV, required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	30
Workload	Time of attendance: 30 hours self-study: 870 hours Total: 900 hours
Type of Examination	course assessment
Weight	30/210
Language of Instruction	English

### Module Objective

The general aim of the module is that the students apply the knowledge they have gained during their studies in the field and at the same time get to know operational processes in a company. In addition, students have the opportunity to improve their ability to cooperate and communicate during the internship and in the PLV week by conducting presentations and group work.

Additional module objectives are:

- Students should get an overview of practices of a company or department of an international company.



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

## Applicability in this and other Programs

none

## Entrance Requirements

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

## Learning Content

Content Internship:

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

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

The internship in the IM program has to have an international aspects and should therefore take place abroad.

Content Practical courses (PLV):

Before and after the internship students are required to take part in two PLV courses. The first PLV takes place at some point during the 2<sup>nd</sup> semester and the second PLV after the internship, so at the end of the 5<sup>th</sup> or 7<sup>th</sup> semester.

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

## Teaching Methods

Lectures, discussions, group work, case studies and presentations are possible

## Remarks

If successful, the internship will be graded as passed. Successful participation is confirmed by the internship company in form of a certificate or a confirmation. The student



must submit an internship report in written form, which is evaluated by the internship representative (pass / fail).

## **Recommended Literature**

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



## G-24 International Project Management

Module code	G-24
Module coordination	Prof. Dr. Johann Nagengast
Course number and name	G6111 International Project Management
Lecturers	Diego Fiche Ulrike Greindl Prof. Dr. Johann Nagengast Annie Rüden
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	student research project, practical course asesment
Weight	5/210
Language of Instruction	English

### Module Objective

Being able to apply all project management skills and tools in an international environment

### Applicability in this and other Programs

yes



## Entrance Requirements

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

## Learning Content

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

- Key factors for project success in a global environment
- project work in international organisations
- the planning and control cycle
- generating requirements and determining the operational success
- designing a project schedule
- all major project management tools, e.g. stakeholder analysis, risk analysis, goal circle
- assigning resources and costs
- team building and motivation
- managing cultural change
- controlling progress
- tools and application of Agile Projectmanagement

Additional issues will be included according to the current development in literature and practice, to the changing industry demands for international project managers and to the need of the students.

## Teaching Methods

Lectures plus numerous small team assignments that enable the students to assimilate the lessons taught and to practice them in real projects. The team assignments are mainly on the project management tools. Students are given the opportunity to think and act as an entrepreneur.

Student teams (requirements: not more than six students, not more than two students of the same nationality, at least three students coming from three different nations) have to plan, carry out and evaluate an international project during the semester. Instructor acts as a senior project manager (consulting) and - if appropriate - as the client (demand generating). All requirements of an international project (e.g. project order, status reports) are applied. The students give team presentations which will be graded as a oral presentation ("Mündliche Prüfung") (50% of total grade). Instructor gives feedback on the content and presentation style immediately after the presentation. Non-presenting students have to prepare a written list of questions on the presentation leading to a lively discussion administered by the instructor who also summarizes the key concepts and important



issues. At the end of both the project and the semester students have to prepare a written paper ("Studienarbeit") on their project experience and on a topic of project management which will be graded as well (50 % of total grade). Both types of grading ensure that both practical and theoretical skills are taken into account and are graded reflecting the general approach of Deggendorf Institute of Technology.

## **Recommended Literature**

### **Textbooks:**

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

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

The Deadline, (2009), DeMarco Tom

### **Webpages for Project Management:**

[www.gpm-ipma.de](http://www.gpm-ipma.de) - Gesellschaft für Projektmanagement, Deutschland

[www.pmi.org](http://www.pmi.org) - Project Management Institute, USA

[agile.org](http://agile.org) – Agile Project Management

[scrum.org](http://scrum.org) – Agile Project Management

[www.projektmagazin.de](http://www.projektmagazin.de) - Articles about Project Management



## G-25 Cross Cultural Management

Module code	G-25
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	G6112 Cross Cultural Management
Lecturers	Prof. Dr. Jack Bauersachs Sandra Erickson Michael Kozak Reinhold Schramm Prof. Dr. Rainer Waldmann
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	student research project, practical course asesment
Weight	5/210
Language of Instruction	English

### Module Objective

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



A condition for the acquisition of 'intercultural competence' is the recognition that 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 the understanding of foreign cultures.

In the first part of the course the participants acquire the knowledge they need to explain and understand various cultures. Through the comparative study of cultures they discover the relevance of the cultural framework to management theory and for explaining management behaviour.

Participants learn how to independently apply the 'culture assimilator' technique to broaden their knowledge through a qualitative research project. This involves soliciting international managers and collecting 'critical incidents' of cross cultural business interactions, which are then analysed with the help of theory. Carrying out qualitative interviews with members of foreign cultures further develops the participants' social and intercultural skills.

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

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

## **Applicability in this and other Programs**

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

## **Entrance Requirements**

Completion of international internship & partner university program

## **Learning Content**

1. Introduction: Cultural Differences
2. Defining Culture
  - Examples
  - The Characteristics of Culture
  - The Layers and Elements of Culture
3. Comparing Culture
  - The Impact on the Individual: the „Culture Shock“
  - Culture Contexts: Hall



- Culture and the Workplace: Hofstede
- Gesteland's Cultural Patterns

#### 4. Summary

Additional course materials provided by the vhb-course „Interkulturelle Kompetenz“ (English Version), Augsburg University, Prof.Dr. Martina Rost-Roth:

##### Module 2: Intercultural Awareness

- Lesson 1 - Intercultural Awareness

##### Module 3: Assessing Culture

- Lesson 1 - Definitions of Culture
- Lesson 2 - Dimensions of Culture
- Lesson 3 - Leadership Styles and Cultural Standards

##### Module 5: Intercultural Business Communication

- Lesson 3 - Intercultural Training

## Teaching Methods

The course begins by conveying the fundamentals of cross-cultural management via theoretical lectures, self-organized virtual learning (vhb-course) and moderated discussions. Since most of the participants have

intercultural experiences assembled from a wide variety of cultures, the theory can be directly tied to many of the individual experiences.

The theoretical fundamentals are then extended through the development, application and presentation of the culture assimilators. The qualitative research projects are performed in groups organized along the principles of self-organized learning. The projects help develop individual competence in applying the scientific method and also further the development of presentation, social and intercultural skills. The implementation of these projects contributes 50% to the final grade. Short case studies, 'critical incidents', are selected from the international business world. Explanations and analysis of these cases support the integration of the participants' existing management knowledge with intercultural perspectives. Case studies and explanations will be summarized in a written paper (50% of the overall grade).

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



## Remarks

## Recommended Literature

Dowling, P., Festing, M., & Engle, S. A., International Human Resource Management, 7th ed., Boston et al., (2017)

Gesteland, R. R., Cross-Cultural Business Behavior, 5th ed., Copenhagen, (2012)

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

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

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

Rost-Roth, M., Interkulturelle Kommunikation, English Version

Thomas, A., Kinast E.-U. & Schroll-Machl S. (eds.), Handbook of Intercultural Communication and Cooperation: Basics and Areas of Application, Göttingen, Vandenhoeck & Ruprecht (2012)



## G-26 Tax

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

### Module Objective

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



## **Applicability in this and other Programs**

G-35 Bachelor Thesis

## **Entrance Requirements**

Completion of G05 Principles of Accounting

Completion of G12 Accounting for Managers

## **Learning Content**

### I. Basic Elements of International Taxation

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

### II. Nationality and Residence for Taxation

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

### III. Sources of Income Jurisdiction

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

### IV. International Transfer Pricing

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

### V. U.S. Taxation of Foreign Persons

### VI. Business vs Passive Investing

### VII. Gain from Sale of Property



### VIII. International Corporate Reorganizations

- Different Corporate Tax Environments

### IX. Income Tax Treaties

- Tax Treaties and Double Taxation

### X. Relief Measures and Double Taxation

- Deduction Method
- Exemption Method
- Credit Method
- Comparison of Methods

## Teaching Methods

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

## Recommended Literature

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

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



## G-27 Case Studies in Global Management

Module code	G-27
Module coordination	Prof. Dr. Adrian Hubel
Course number and name	G6114 Case Studies in Global Management
Lecturer	Prof. Dr. Adrian Hubel
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	LN StA, practical course assessment
Weight	5/210
Language of Instruction	English

### Module Objective

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

The course introduces the basic concepts and tools for formulating business strategy and focuses on how firms can develop sustainable competitive advantages. The course also introduces the role of the board of directors and general management as strategy makers. Students acquire the tools necessary to analyse the business environment, the resources of the firm, and alternative strategies. The course consists of lectures, extensive case work to demonstrate the use of the tools in a business context, written analysis and simulated



board room presentations and interactions. The course is designed to help students apply the cultural, business and academic experiences gleaned from their year abroad within a theoretical framework to practical problems that businesses face in a globally competitive environment. The goal is to foster research skills, persuasion skills, integrative case-solving skills, practical planning and implementation skills.

## **Applicability in this and other Programs**

none

## **Entrance Requirements**

Principles of Management

Principles of Marketing

## **Learning Content**

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

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



## Teaching Methods

The course is arranged in two parts. In part one, through text assignments, short case analyses, group presentations and directed discussion, students learn and practice analytical techniques for assessing and solving the problems faced by companies planning or undergoing international expansion. In the third part, students are required to analyze a comprehensive, timely case; usually involving the assessment and implementation of a change in global strategy for

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

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

## Recommended Literature

Strategic Management: Concepts 4Th Edition

1 by Frank Rothaermel Mcgraw-Hill 2018



## G-28 Managing International Value Chains

Module code	G-28
Module coordination	Prof. Dr. Diane Ahrens
Course number and name	G-29 Managing International Value Chains
Lecturer	Prof. Dr. Diane Ahrens
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	written ex. 90 min.
Duration of Examination	90 min.
Weight	5/210
Language of Instruction	English

### Module Objective

In today's highly competitive global marketplace, the pressure on organizations to find new ways to create and deliver value to customers grows ever stronger. There is a growing recognition that it is through logistic efficiency and effective management of the supply chain that the twin goals of cost reduction and service enhancement can be achieved.

The course focuses on the impact of managerial decisions in the context of supply chains of globally active enterprise. It provides an opportunity for students to apply the knowledge gained from the theoretical and practical semesters to issues that affect the success of international value chains.

By thoroughly examining the drivers for customer value creation as well as related efforts and costs students identify the levers of competitive advantages. Going global strategies



are discussed and analyzed based on case studies. Strategic tools like Porter's five forces, BCG and McKinsey Matrix are applied.

Selected logistical problems with international impact, like location planning, make-or-buy-decisions will be solved.

Students will discuss the effects of environmental changes like increasing crude oil prices on strategy definition.

They learn how to classify supply chains according to strategic company goals and derive adequate supply chain targets accordingly. They are able to design the supply chain network to achieve a strategic fit.

Students are aware of the challenges, obstacles and benefits of collaborations and know how to form and implement collaborative strategies.

## **Applicability in this and other Programs**

G-31 Seminar im Internationalen Management und Organisationen (Seminar in International Management and Organization)

sowie Masterprogramme im Bereich Unternehmensführung, Strategie und Logistik

## **Entrance Requirements**

Completion of international internship & studies abroad

## **Learning Content**

- 1 Global Strategy and strategic instruments
  - 1.1 Multinational Corporations
  - 1.2 Going Global
  - 1.3 SWOT Analysis
  - 1.4 BCG and McKinsey matrix
  - 1.5 Porter's five forces
- 2 Introduction to supply chain management
  - 2.1 From Logistics to Supply Chain Management
  - 2.2 The Supply Chain becomes a Value Chain
  - 2.3 Bull-Whip-Effekt
  - 2.4 Objectives and KPI's
  - 2.5 Collaboration
- 3 Designing the Supply Chain Network
  - 3.1 Make-or-Buy Decisions
  - 3.2 International Manufacturing sites
  - 3.3 Considering Uncertainty
  - 3.4 Impact of crude oil price increase on international value chains



- 4 Supply Chain Classification & Strategies
  - 4.1 Hau Lee's Triple A
  - 4.2 Measuring Supply Chain Performance
  - 4.3 Supply Chain Fit

## Teaching Methods

Through reading assignments, lectures and focused group discussions students become acquainted with the theoretical foundations of international value chain management. Through group work, videos, and case analysis students experience the practical application of theoretical concepts.

## Recommended Literature

Jacobs, F.R.; Chase, R.B.: Operations & Supply Management, 15th Edition, McGraw-Hill Irwin International Edition, 2018

Hill, Charles W.L., Hult, G. Tomas M.: International Business: Competing in the global market place, 12th edition, McGraw-Hill International edition 2018

Chopra/ Meindl: Supply Chain Management. Strategy, Planning, and Operation, 6th edition, Prentice Hall Global edition 2016

Christopher, M.: Logistics and Supply Chain Management. Creating Value-Adding Networks, 3rd edition, Prentice Hall Financial Times, 2005

Simchi-Levi, David; Kaminsky, Philip; Simchi-Levi Edith: Designing & Managing the Supply-Chain. 3. Aufl., Boston, MA u.a. : McGraw-Hill, 2008

Ballou, R.H.: Business Logistics/ Supply Chain Management, 5th edition, Pearson Education International, 2004



## G-29 Business Electives I

Module code	G-29
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	Business Electives I
Lecturers	Prof. Dr. Diane Ahrens Prof. Dr. Philip Duncan Sandra Erickson Michael Fernandes Carolin Helmreich Adrian Kapsalis Howard Lehman JoAn Mann Eva Pfisterer Prof. Dr. Rainer Waldmann
Semester	6
Duration of the module	1 semester
Module frequency	annually
Course type	elective course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 0 hours Total: 0 hours
Weight	5/210
Language of Instruction	English

### Module Objective

In addition to learning a broad set of management skills valued by employers worldwide, students have the opportunity to demonstrate a narrower career focus through the selection of appropriate Business Electives. Business Elective courses are offered each



semester to cover a range of technical and non-technical skill sets. In addition to these courses offered in English, students may also select upper level courses from the BWL program to be counted as Business Electives.

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

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

### **Applicability in this and other Programs**

none

### **Entrance Requirements**

none

### **Learning Content**

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

#### **Business Elective: Business Ethics**

1. The Foundations of Ethical Thought
2. Stakeholders and Corporate Social Responsibility
3. Ethics and Financial Reporting
4. Ethical Leadership and Corporate Governance
5. Strategic Planning, Corporate Culture, and Corporate Compliance
6. Decision Making and Human Resource Issues
7. Ethics and the Environment
8. Ethics and Information Technology
9. Marketing and Advertising
10. Establishing a Code of Ethics and Ethical Guidelines
11. Evaluating Corporate Ethics



12. IPRs, Patents, Trademarks, Copyrights, Trade Secrets

13. Morality, Threats, and Alternatives to IPRs

### **Business Elective: Train the Trainer**

In this course, the participants will acquire the competence to design and to facilitate team-building processes. Special focus will be put on the ability to brief and run team development exercises as well as to facilitate process reflection and feedback sessions.

- Team development phases
- Roles in teams
- Phases of team-building processes (opening & closing, progression, etc...)
- Levels of reflection
- Asking questions – asking the right questions
- Systemic vs. individually-oriented approach
- Reflection of one's own role, understanding, and attitude as a trainer
- Feedback

### **Business Elective: Global Leadership**

Topics Part 1:

- Paradoxes of Leadership
- Historical Examples of Leadership
- Types of Leadership
- Leadership and Power
- Creative Leadership
- Global Leadership and Culture
- Ethical Leadership
- Individual Leaders
- Leadership within Organizations
- Leadership and the Global Environment
- Leadership and Global Health
- Leadership and Global Business
- Leadership and International Security
- Countries as Global Leaders
- The US and Global Leadership
- What Kind of Leader Are You?

Topics Part 2:

A: Theoretical Background

- Globalization
- Prerequisites – Modes – Advantages and Disadvantages
- International Interdependencies
- Global Public Goods – Provision and Financing
- International Organizations



- Objectives, Mandates and Organization
- The United Nations
- History – System – Committees

**B: Putting things into Practice**

- Introduction to the Rules of Procedure
- Research and Formulation of Position
- Papers
- United Nations Simulation

**Business Elective: Advanced Methods in Procurement**

This course is split into two parts:

**Part 1:**

The broad scope of this course starts from principles of sourcing to strategic procurement decisions like low cost country sourcing, procurement concepts like consignment inventory, vendor managed inventory. Prices and Total Cost are analysed, suppliers evaluated, and development strategies discussed.

**Part 2:**

The second part focusses on quantitative methods: Times series are analysed and different forecasting methods needed for purchasing decisions are trained. Based on this disposition decisions - timing and quantity of orders - are made.

Contents:

**Part I:**

1. Development of Purchasing Function
2. Leverage Effect of Procurement
3. Best Cost Country Sourcing
4. Sourcing Strategies
5. Price and Total Cost Analysis
6. Supplier Evaluation and Development
7. Replenishment Strategies & Procurement Logistics

**Part II:**

1. Linear and Multiple Regression
2. Time Series and Forecasting Methods
3. Disposition and Ordering
4. Newsvendor and other Models

**Business Elective: Performance Improvement**

The course will teach students to investigate the potential for improving the performance of workers, and to analyze and recommend methods for improving worker performance when the potential exists.



Three major analyses are the heart of the course. **The first** analysis examines the purpose or mission of the job that is being examined. This analysis investigates and establishes that workers are being assigned a job purpose or mission which is the most appropriate. **The second** analysis includes two segments. The first examines the level of current work performance compared to the ideal level of performance. A major question to be answered is: "Is there a significant difference/gap between current performance and ideal performance?" If so, how big is that gap? The second question in this analysis is "What is the economic potential for improving this performance if there is a gap between current and ideal performance?" To the extent that there is an opportunity to earn or save money by improving performance, we would seek ways to improve performance. **The third** analysis systematically investigates various aspects of the workplace and individual workers which contribute to performance. A highly structured set of questions about the workplace will result in the identification of workplace factors which could be changed in order to improve performance. This analysis will lead to recommendations about how the workplace could be changed to improve performance.

In sum, the course teaches students

1. how to do an analysis of the performance of a group of workers,
2. how to determine if there is opportunity for improvement in that performance,
3. whether by improving performance the organization could earn or save money, and
4. how to analyze the workplace to determine what changes would lead to improved performance.

## Teaching Methods

Lectures, discussions, exercises, group work and case studies

## Remarks

emphasis on national and international lecturers from different backgrounds

## Recommended Literature

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



## G-30 Seminar in International Management and Organization

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

### Module Objective

This course mainly aims at applying management knowledge which was taught on a modules basis in the previous terms and developing a holistic view by experiencing the interrelations of management decision between different functions of a firm.

It exposes students to change strategies in an international context, overseas market assessment and analysis, export-import procedures, and entry and exit strategies for international operations.

Students develop the skills required of international managers such as



- Learning supply chain management: thinking and acting in logistics-processes
- Selecting distributors and carriers
- Recognizing and formulating the general conditions for commercial success
- Experiencing relationships in business management by adopting a holistic approach
- Defining goals and strategies, and realizing them in an environment in which economic and ecological factors play significant roles
- Understanding business management data and implementing practical, relevant decisions and knowledge
- Safeguarding against non-payment and currency fluctuations
- Learning to use the instruments of cost accounting, income analysis, product costing, and marginal costing
- Handling complex decision-making situations under uncertainty and time constraints
- Developing a sense for the basics and a holistic view on business
- Learning to think and act in an inter-disciplinary way
- Learning how to define and solve problems
- Practicing effective communication through visualization

Arriving at decisions within a team by using personal computer-supported planning models.

## **Applicability in this and other Programs**

G-35 Bachelor Thesis

Masterprogramme im Bereich Management, Unternehmensführung, Strategie und Logistik

## **Entrance Requirements**

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

## **Learning Content**

As a business game, TOPSIM Logistics builds a bridge between business management theory and operational practice. The business game presents a realistic, exemplary depiction of an industrial concern and offers participants quick, risk-free and lasting effects derived from relevant experiences related to practical needs.

This business game is an interactive teaching and learning system (which we call active learning) based on the motto: Learning business by doing business?



Participants in the simulation will manage a (virtual) company. They will make typical business decisions in a realistic environment.

They learn principles of business administration: how to use information in decision-making, and how to handle risk and uncertainty by combining the modular knowledge they gained during their previous studies.

They experience decision-making processes within a team while managing time constraints.

Management simulations offer, through (virtual) experiences, a high degree of transferable knowledge and skills that participants can utilize in their daily work.

Decisions have to be made regarding the following company functions:

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

6-8 periods (6 virtual months each) are "played", plus some testing periods before the real simulation starts. The participants receive a scenario for each period, which states market development, wage development, exchange rate details, etc. Detailed reports are provided after every period which show the financial results of the previous period's decisions. Based on these planning information, as well as market research reports, the participants plan their decisions on a periodic basis.

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

## Teaching Methods

The theoretical part of the course consists of an introduction to the management simulation contents, reports and directed discussion to develop the theoretical basis



needed. The integrative part of the course follows the social learning perspective: skills are assessed, acknowledged, developed and applied in a simulation game.

Self-managed student work teams prepare and perform a variety of simulations designed to develop and evaluate transformational leadership, negotiation, motivation, performance appraisal, delegation, communication, conflict resolution and general task management skills. Students are confronted with situations taken from the real world cases and then compare their responses to actual management actions.

The course features initial lectures introducing to the simulation game, focused lectures based on student's deficits showing up, class discussion, group activities, situational analysis and comparison, skills assessment and integrative experiential learning.

Since the team's success in the game may suffer from wrong entries and unreasonable competitors' actions, the game result is not used to grade the students. They have to present their virtual company's development, evaluate it based on a SWOT analysis and suitable KPIs, and explain their company's strategy in a team presentation (50% of the overall grade). The team presentation, in which every student has to take an active part fosters their group working activities. To make sure that a student participated actively in a team and contributed to reasonable team decisions, a written exam seems to be the appropriate mean to test whether a student has understood the planning mechanisms. A 60 minute written exam (50% of the overall grade) at the end of the semester test a student's knowledge of individual game-based problem solving.

## Recommended Literature

TOPSIM Manual

Robert Jacobs and Richard Chase: Operations and Supply Chain Management, 15th Edition, McGraw-Hill Irwin, 2018



## G-31 Case Studies in Global Economics and Trade

Module code	G-31
Module coordination	Prof. Dr. Hanjo Allinger
Course number and name	G-32 Case Studies in Global Economics and Trade
Lecturer	Prof. Dr. Hanjo Allinger
Semester	7
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	assignment
Weight	5/210
Language of Instruction	English

### Module Objective

This course introduces globalization and democratization from an interdisciplinary perspective. It examines major changes to the global political economy and explores implications for local, national, regional, and international political and economic processes. Using the case method of instruction, students learn how to apply economic theory and empirical analysis to specific regions and organizations in developing and industrialized countries.

Students learn to understand the complicated causes, processes and effects of globalization, especially with regard to economic integration and the situation in developing countries.



## **Applicability in this and other Programs**

G-35 Bachelor Thesis

## **Entrance Requirements**

Completion of G-05 - Principles of Accounting & Economics

Completion of G-10 - Macroeconomics and Public Economic

## **Learning Content**

Course participants are required to have previously attended Principles of Economics I & II. Topics and cases vary from year to year based on current economic developments. The most recently held course covered the following topics:

The European monetary union

The European debt crisis

EU Trade politics towards developing countries

Economic theory of crime

Economics of migration

Economics of deterioration

Environmental economics

Trading Emission Certificates

Economic approach to Somalian Piracy

International trade and national values

International tax competition

G20 summit ? what goals do countries really persue?

Marginal and inframarginal externalities



## **Teaching Methods**

Using the case method of instruction, students apply economic theory and empirical analysis to specific regions and organizations in developing and industrialized countries.

Group work (40%)

Presentations, discussion (10%)

Interactive lecture and feedback on presentations (50%)

## **Recommended Literature**

Case specific



## G-32 International Finance

Module code	G-32
Module coordination	Prof. Dr. Adrian Hubel
Course number and name	G-33 International Finance
Lecturer	Prof. Dr. Adrian Hubel
Semester	7
Duration of the module	1 semester
Module frequency	annually
Course type	required course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 60 hours self-study: 90 hours Total: 150 hours
Type of Examination	assignment, written ex. 90 min.
Duration of Examination	90 min.
Weight	5/210
Language of Instruction	English

### Module Objective

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

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

- Understand the nature, magnitude, and importance of international finance in worldwide trade, investment, and economic growth,



- analyze risk exposure in foreign investment,
- select the appropriate instruments to manage risk exposure in foreign investment,
- identify and formulate international investment strategies for the multinational enterprise,
- demonstrate how foreign currency and repatriation of capital rules influence the international capital budgeting decision,
- identify the instruments and methodology that can be used to construct a globally diversified investment portfolio.

## **Applicability in this and other Programs**

none

## **Entrance Requirements**

Financial Management

## **Learning Content**

- Foreign Exchange Markets
- Balance of Payments
- Balance of Payments Accounts
- Coping with a Current Account Deficit
- Parity Conditions in International Finance
- Purchasing Power Parity
- Interest Rate Parity
- Derivative Markets and Instruments
- Forward Markets and Contracts
- Option Markets and Contracts
- Swap Markets and Contracts
- Risk Management Applications of Option Strategies for International Transactions and Investments
- Global Equity Markets and Instruments
- Equity Evaluation Concepts and Techniques
- Global Bond Investing
- Alternative Investments
- Global Diversification Strategies
- Corporate Strategy and Foreign Investment



## Teaching Methods

Case analysis

### **Student Research Project and Examination**

During the Student Research Project (50% of the overall grade), the students are expected to analyze all stock market data available for several listed corporations and present recommendations about the findings to the class. This has two advantages: First of all, the students have to practice the analysis of real financial statements what is very individual and can not be tested during a standardized exam. Furthermore, students develop presentation skills and the ability to work in teams, as it is organized as a group project. The exam at the end of the semester (50% of the overall grade) ensures, that the most important elements of International Finance are fully mastered by the students.

## Remarks

StA Project

## Recommended Literature

International Finance by Paul R. Krugman, Maurice Obstfeld, Marc J. Melitz  
Pearson, 2018



## G-33 Business Electives II

Module code	G-33
Module coordination	Prof. Dr. Rainer Waldmann
Course number and name	Business Electives II
Lecturers	Prof. Dr. Hanjo Allinger Simon Gollick Prof. Dr. Reijo Koivula JoAn Mann Prof. Dr. Wolfgang Nagl Jack Romero Prof. Dr. Irmgard Tischner Prof. Dr. Rainer Waldmann Prof. Dr. Christian Zich
Semester	7
Duration of the module	1 semester
Module frequency	annually
Course type	compulsory course
Level	undergraduate
Semester periods per week (SWS)	4
ECTS	5
Workload	Time of attendance: 0 hours Total: 0 hours
Weight	5/210
Language of Instruction	English

### Module Objective

In addition to learning a broad set of management skills valued by employers worldwide, students have the opportunity to demonstrate a narrower career focus through the selection of appropriate Business Electives. Business Elective courses are offered each semester to cover a range of technical and non-technical skill sets. In addition to these



courses offered in English, students may also select upper level courses from the BWL program to be counted as Business Electives.

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

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

### **Applicability in this and other Programs**

none

### **Entrance Requirements**

none

### **Learning Content**

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

#### **Business Elective: Art of Negotiation**

1. Basic communication skills
2. Monologue and dialogue skills
3. Dealing with people
4. On brain science
5. The “old” negotiational programming
6. The reprogramming process
7. Self governing dynamics
8. Separate people from the problem
9. Focus on interests, not positions
10. Invent options for mutual gain
11. Using objective criterias
12. Questioning skills
13. Human conflict patterns



14. Methods of deescalation

15. Dirty tricks

### **Business Elective: International Business Development**

#### Perspectives on Strategy

- Strategic thinking from both an internal and external perspective.
- Foundations of strategy and strategic perspectives
- Strategies for innovation, product, process, organization, marketing

#### Entrepreneurship and Business Growth

- Maintaining entrepreneurial drive
- Government partnering
- Turnaround strategies

#### Managing Networks and Internationalisation

- How to develop business capabilities through internationalization and networking
- Building, maintaining and supporting businesses with various modes of foreign operations
- Meeting competition from existing incumbents as well as new entrants
- Balancing cooperation and competition

#### Strategizing in Business Development

- Participation in a real-life strategic process
- Acting based on assembled knowledge
- Developing a business idea
- 

### **Business Elective: IT Skills for Project Managers**

Content is handling current trends of information technology (IT) usage in project management (PM), mostly this means what software is used and how.

Content topics:

Definitions and vocabulary

Usable technology - criteria

Traditional tools, traditional projects - models

Modern tools, modern ways

Importance of communication - now and then

Possible meaningful tools and toolsets (this is the main content)

### **Business Elective: Coaching**

Objectives Part 1:



The first part of the course lays the foundation for coaching skills. Participants will:

1. Become proficient in coaching communication skills by developing and/or refining techniques in:

- developing rapport and safety in work situations
- formulating thoughtful outcomes and achievable goals
- conducting the coaching process
- using the PREP Coaching Guide as an objective-insight tool for your personal development in communicating with and influencing others
- evaluating career planning for themselves and others based on their communication strengths and style
- verifying action plans to align with best alignment with individual communication styles

2. Learn to introduce change, sensitive issues and key priorities more effectively with different learning styles and stress capacities.

3. Deliver their message directed specifically towards management, sales, specialist, professional and staff function positions.

4. Assess and understand their and others' readiness for change, in the context of communicating, building trust, rapport and timing to take action.

Objectives Part 2:

In the second part of the training participants will practice conceiving and running coaching sessions, that are helping clients to move from where they are to where they want to be. In order to do this, a coach needs the ability to use cognitive, emotional as well as behavioral interventions. He/she is using the adequate resources and the most efficient activities. In detail participants will get the opportunity to learn ...

- how to identify patterns that stop or help the client,
- how to ask questions that really challenge and support,
- how to sort for the client and themselves so that the client sees his situation more clearly,
- how to give feedback and

### **Business Elective: Health and Wellbeing in Organisations**

This module will develop students' awareness and knowledge of the dimensions of health and health psychology, as well as social and economic processes and dynamics that influence mental and physical health, on a micro (individual and interpersonal), meso (group and institutional) and macro (national and global) level. Students will engage with mainstream and critical, health and social psychological theories and paradigms. At the end of the module they will be able to apply, as well as critically evaluate these in social and workplace contexts, with the aim to enhance health and wellbeing in and through working environments and cultures.

Indicative content:



Health psychology and critical health psychology  
Diversity, inequality and intersectionality – and health  
Researching the complexity of health and society; qualitative research methods  
Critical feminist perspectives on health and work  
Men, masculinity, aging and health  
The meaning of work  
Mental Health at work – it' more than stress...  
The physical and social environment of work  
Non-adaptive coping mechanisms – addictions, eating disorders, etc.  
Public Health and health promotion at work

### **Teaching Methods**

Lectures, discussions, exercises, group work and case studies

### **Remarks**

emphasis on national and international lecturers from different backgrounds

### **Recommended Literature**

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



## G-34 Bachelor Thesis

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

### Module Objective

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

### Applicability in this and other Programs

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



## **Entrance Requirements**

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

## **Learning Content**

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

## **Teaching Methods**

individual supervision

## **Remarks**

none

## **Recommended Literature**

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

Regarding the formal requirements students may ask their individual supervisor.

