

Study regulations of the FH Bachelor Degree

Business Management

To obtain the academic degree

Bachelor of Arts in Business,
abbreviated B.A.

as an appendix to the statutes of the FH Kufstein Tirol

Organizational form: Full-time

Duration: 6 Semesters

Scope: 180 ECTS

Places for beginners per academic year: 30 Full-time

Version 1
Decided by the FH Faculty Council on October 12, 2022

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1 JOB PROFILES

1.1 Occupational fields

Due to their broad management oriented and generalistic education, graduates of the Bachelor degree course in Business Management are able to solve start-up and management related problems of (medium-sized) companies in a variety of professional fields. Graduates will find employment opportunities in the following **core industries, types of companies or institutions**:

- Self-employed entrepreneurs or founders
- Family businesses, SMEs and large international companies
- Business and personnel consulting
- Business process development & digitization
- Marketing, Market Research & Sales
- Financial management
- Institutions: Non-profit organizations, NGOs & interest groups
- Core industries: Industry/trade/tourism/consulting

The Bachelor degree program in business management trains graduates to be active in **following fields of activity and functions**:

Within the framework of strategic and operative business management, the graduates will find employment opportunities in various **business management functional areas of middle management**. The focus here is on the following areas:

- Human Resources Management
- Organizational and business model development
- Accounting, financing & controlling
- Marketing & sales
- Product & innovation management
- Supply chain management

The graduates expect planning, strategic task fields in the area of **assistant activity** for the CEO Managing Director, with the cooperation in **consultancies** as well as work for staff **services**. The focus here is on the following areas:

- Strategic corporate planning and development
- Business development
- Controlling, risk management & information management systems (IMS)
- E-business & IT management projects
- Digital transformation

Further fields of activity of the graduates lie in the area of **establishing and taking over a company**, for example through cooperation in start-ups, in management consulting in the areas of business start-ups and takeovers, in participation in company succession and takeovers (e.g. family businesses, in particular in the SME sector) and as independent company founders.

As **entry positions** for graduates of the Bachelor degree course, positions without management responsibility (administration, project collaboration, assistance) or trainee positions can generally be considered in the above-mentioned areas. However, the career perspectives are also classified as very good after appropriate professional experience and depending on personal performance.

1.2 Qualification profile

The qualification goals and learning outcomes of the Bachelor degree program Business Management correspond both to the academic and professional requirements and to *ISCED level 0413¹* (International Standard Classification of Education). The contents conveyed qualify the graduates for the professional fields of activity mentioned in the previous chapters.

Occupational field of activity	Task	Competence description	Competence allocation	Curriculum/modules
Self-employed entrepreneurs or founders	Independent management of a company	Can develop a corporate strategy & business model	professional-academic	GWI, STM
		Can implement, use and interpret a wide range of business management instruments	professional-academic	GWI, STM, WMS, RLC, WSM, STM, BPR
		Can solve practical problems using business management instruments	professional-academic	PRA, WAM, SMK, BAR, BPR
		Can run a (family) business and make decisions	professional-academic personal/social	GWI, WIR, STM, LEA, HRM, MFU, PRA, BPR
	Independent founding of a company	Can develop a corporate strategy	professional-academic	EGM, GWI, WMS, LEA, WSM, MKO, PRA, STM
		Can develop a business idea or business model	Professional-academic	GWI, STM, EGM, LEA, EGM, SMK, PRA, WMS
		Can create a business plan and an integrated plan	Professional-academic	GWI, FIN, MKV, LEA, EGM, SMK, RLC, STM
	Can present and market a business idea	professional-academic personal/social	LEA, EGM, MKV, SMK, MFU, PRA	
Family businesses, SMEs and	Departmental or divisional	Can independently manage their area of responsibility	professional-academic personal/social	GWI, LEA, HRM, MFU, MKO, PRA, BPR

¹ Example 4: A program consisting of 40% engineering (071), 30 % business (041) and 30 % languages (023) should be classified as 0788 (“Inter-disciplinary programs and qualifications involving engineering, manufacturing and construction”) as no field predominates but 07 is the leading broad field. If engineering and business were equally important and greater than languages (e.g. 40 %, 40 % and 20%), the program would be classified as either 0788 or 0488 depending on which program, engineering (071) or business (041), is listed first in the program title (or, if not in the title, in the curriculum or syllabus).

international companies	management/ team leader	Can determine the financial and economic situation of their sector and interpret the results of this	professional-academic	GWI, FIN, RLC, UST
	Assistant to the CEO Managing Director	Can plan, manage and support projects within the company	professional-academic personal/social	LEA, GWI, HRM, PRA, MKO, BAR
		Can solve problems and bring them together in an interdisciplinary manner	professional-academic personal/social	LEA, FIN, WIR, STM, GWI, MKV, WAM, SPR, EGM, SMK, HRM, RLC, MFU, MKO, PRA, UST, BAR
Business and personnel consulting	Management consulting (Organizational and business model development)	Can determine and interpret the financial and economic situation of a company	professional-academic	GWI, STM, WAM, FIN, RLC, PRA, UST
		Are able to grasp problems and issues and to structure a consulting mandate	professional-academic personal/social	LEA, STM, GWI, WAM, LEA, BPR, MFU
		Can use a wide range of business management tools to produce the necessary analyses	professional-academic	GWI, BPR, FIN, STM, MKV, SMK, HRM, WMS, PRA, RLC, LEA, WSM, STM, MFU, BAR
		can initiate, support and communicate change processes	professional-academic personal/social	LEA, STM, GWI, WAM, EGM, SMK, BPR, HRM, MFU, MFU, PRA, MKO
		are able to solve a wide range of problems using business management methods	professional-academic personal/social	GWI, LEA, FIN, MKV, WAM, WMS, RLC, BPR, BAR, WIR, WSM, MKO, MFU, UST
Human resources consulting		Are able to grasp problems and issues and to structure a consulting mandate	professional-academic personal/social	LEA, STM, GWI, WAM, LEA, BPR, MFU
		can initiate, support and communicate change processes	professional-academic personal/social	LEA, STM, GWI, WAM, EGM, SMK, BPR, HRM, MFU, MFU, PRA, MKO

		are able to solve a wide range of problems using business management methods	professional-academic personal/social	GWI, LEA, FIN, MKV, WAM, WMS, RLC, BPR, BAR, WIR, WSM, MKO, MFU, UST
Business process development & digitization	Digitization and optimization of processes (incl. digital transformation)	Can recognize in which processes digitization can be used	professional-academic	FIN, STM, GWI, MKV, WAM, LEA, SMK, HRM, WMS, RLC, WSM, MKO, UST
		Can participate in the change process of transformation	professional-academic personal/social	LEA, STM, GWI, MKV, WAM, HRM, WMS, WSM, MKO, PRA
Marketing, Market Research & Sales	Product and innovation management	Can further develop existing products and services	professional-academic	GWI, WAM, EGM, LEA, SMK, WMS, MKO, MKV, PRA
	Distribution and sales	Can present and sell a company's products and services to customers	professional-academic personal/social	LEA, GWI, SMK, MFU, MKV, HRM, MKO, PRA, BPR
Financial management	Risk management	Can implement a risk management process in accordance with ISO 31000	professional-academic personal/social	LEA, FIN, GWI, WAM, WSM, MFU, MKO, PRA, UST
	Supervision of external and internal accounting	Can implement cost accounting in the system	professional-academic	FIN, GWI, WAM, LEA, RLC, WSM, MKO, UST
		Can set up an information management system based on a wide variety of data	professional-academic	FIN, GWI, RLC, WSM, UST

Thanks to the well-founded training, graduates of this degree course are able to plan, accompany and implement a **business start-up** with all its aspects in a qualified manner. Holistic and entrepreneurial thinking and acting are always in the foreground. With the help of the acquired leadership-oriented management competence, the future core task of the graduates will be to successfully control their own company, as well as the existence of other companies and organizations. The knowledge they acquire ranges from economic fundamentals and methods to **strategic, market-, value-oriented and process-oriented management**. In addition, social competences are obtained and high value is attached to practice projects with the economy.

A sound education in business English and a supervised semester abroad at one of the partner universities are essential components of the course of studies in business management. This deepens professional qualifications and improves methodological, social and intercultural skills. An internship of at least twelve weeks abroad or in an internationally operating company in Germany enables the practical application of the acquired specialist knowledge.

2 CURRICULUM

2.1 Curriculum Data

Curriculum data			
(Depending on how the course of studies is organized, "FT" or "PT" or "FT"+"PT" must be filled out.)			
	FT	PT	Comment if applicable
First year of study (YYY/YY+1)	2023/24		
Standard duration of study (number of semesters)	6		
Obligatory WSH (Total number for all sem.)	90.5		In the FT program, a semester abroad with weekly semester hours of the respective partner universities takes place within the specified weekly semester hours.
Course weeks per semester (number of weeks)	15		
Obligatory LVS (Total for all sem.)	1800		In the full-time program, a semester abroad with contact hours of the respective partner universities takes place within the specified weekly semester hours.
Obligatory ECTS (Total for all sem.)	180		
WS start (Date, comm.: poss. CW)	CW 40		
WS end (Date, comm.: poss. CW)	CW 5		
SS start (Date, comm.: poss. CW)	CW 11		
SS end (Date, comm.: poss. CW)	CW 28		
WS weeks	15		
SS weeks	15		
Obligatory semester abroad (semester specification)	5th semester		
Course language (specify)	German/English		The proportion of English-language courses is more than 20%
Internship (semester information, duration in weeks per semester)	6th semester 12 weeks		
Resulting from the merging of the study programs or from the separation from the study program (StgKz; to be specified only for merging or separation)			

2.2 Curriculummatrix

The following description of the courses does not include the work involved in supervising Bachelor theses. 0.2 weekly semester hours are planned per supervised thesis, i.e. for 30 students an additional 6 thesis weekly semester hours, which are incurred in the 6th semester. In total, an AWSH sum of 118.5 AWSH is achieved over all 6 semesters.

1. Semester

Course no.	Course title	LV-Typ	T	E	eLV	WSH	No. of groups	ASWS	ALVS	MODUL	ECTS
EGM 1	Fundamentals of entrepreneurship	ILV			25 %	1.5	1	1.5	22.5	EGM	2
FIN 2	Statistical Methods & Data Analysis	ILV			25 %	2	1	2	30	FIN	2
GWI 1	Introduction to BWL	VO			50 %	2	1	2	30	GWI	3
GWI 2	Introduction to Applied Economics	VO			25 %	2	1	2	30	GWI	2
GWI 3	Introduction to Accounting and Finance	ILV			50 %	2	1	2	30	GWI	3
LEA 1	Communication, Presentation & Rhetoric	ILV			0 %	2	2	4	60	LEA	3
MKV 1	Marketing (E)	ILV		X	33 %	2	1	2	30	MKV	3
SPR 1	Foreign Language I	ILV			0 %	4.5	2	9.0	135.0	SPR	6
STM 1	Strategic Management & Business Ethics	ILV			25 %	1.5	1	1.5	22.5	STM	2
WAM 1	Academic Research I: Fundamentals	ILV			25 %	1.5	1	1.5	22.5	WAM	2
WAM 2	Empirical Social Research Methods	ILV			25 %	1.5	1	1.5	22.5	WAM	2
Total line:						22.5		29.0	435.0		30
Course hours = Total WSH x course weeks						337.5					

2. Semester

Course no.	Course title	LV-Typ	T	E	eLV	WSH	No. of groups	ASWS	ALVS	MODUL	ECTS
EGM 2	Start-up Management	ILV			33 %	2.5	2	5.0	75.0	EGM	3
EGM 3	Strategy Development & Execution (E)	ILV		X	0 %	1.5	1	1.5	22.5	EGM	2
FIN 1	Business Mathematics	ILV			50 %	1	1	1	15	FIN	1
FIN 3	Investment & Financing	ILV			50 %	1.5	1	1.5	22.5	FIN	2
HRM 1	Human Resources Management	ILV			33 %	2	1	2	30	HRM	3
LEA 2	Agile Project Management	ILV			0 %	1.5	1	1.5	22.5	LEA	2
RLC 1	Annual Statement & Analysis	ILV			33 %	2	1	2	30	RLC	3
SMK 1	Market Research (E)	ILV		X	25 %	1.5	1	1.5	22.5	SMK	2
SMK 2	Brand Management (E)	ILV		X	50 %	1	1	1	15	SMK	1
SPR 2	Foreign Language II	ILV			0 %	4.5	2	9.0	135.0	SPR	6
WIR 1	Introduction to Law	ILV			25 %	2	1	2	30	WIR	2
WIR 2	Labor Law & Drafting of Employment Contracts	ILV			0 %	1	1	1	15	WIR	1
WSM 1	Product & Innovation Management	ILV			25 %	1.5	1	1.5	22.5	WSM	2
Total line:						23.5		30.5	457.5		30
Course hours = Total WSH x course weeks						352.5					

3. Semester

Course no.	Course title	LV-Typ	T	E	eLV	WSH	No. of groups	ASWS	ALVS	MODUL	ECTS
HRM 2	Organizational & Personnel Psychology	ILV			25 %	2	1	2	30	HRM	2
LEA 3	Conflict Management, Mediation & Negotiation	ILV			0 %	2	1	2	30	LEA	3
MFU 1	Corporate Communications	ILV			17 %	2	1	2	30	MFU	3
MKO 1	Knowledge Management (E)	ILV		X	25 %	1.5	1	1.5	22.5	MKO	2
MKV 2	Sales & Customer Relationship Management (E)	ILV		X	25 %	1.5	1	1.5	22.5	MKV	2
MKV 3	Digitales Marketing: E-Competence & Social Media (E)	ILV		X	25 %	1.5	1	1.5	22.5	MKV	2
PRA 1	Practical Project I: Entrepreneurship	PT			0 %	2	4	8	120	PRA	4
RLC 2	Cost accounting & calculation	ILV			25 %	1.5	1	1.5	22.5	RLC	2
SMK 3	Capital Goods & Services Marketing	ILV			25 %	1.5	1	1.5	22.5	SMK	2
WAM 3	Academic Research II: Application	ILV			25 %	1.5	2	3.0	45.0	WAM	2
WIR 3	Liability Aspects of Management	ILV			25 %	1.5	1	1.5	22.5	WIR	2
WSM 2	Information Systems & Business Process Modeling	ILV			25 %	2	1	2	30	WSM	2
WSM 3	Supply Chain Management (E)	ILV		X	25 %	1.5	1	1.5	22.5	WSM	2
Total line:						22.0		29.5	442.5		30
Course hours = Total WSH x course weeks						330.0					

4. Semester

Course no.	Course title	LV-Typ	T	E	eLV	WSH	No. of groups	ASWS	ALVS	MODUL	ECTS
FIN 4	International Accounting & Finance (E)	ILV		X	25 %	1.5	1	1.5	22.5	FIN	2
HRM 3	International & Cross Cultural Management (E)	ILV		X	0 %	2	1	2	30	HRM	3
LEA 4	Competence & Talent Management /	ILV			0 %	1.5	1	1.5	22.5	LEA	2
MFU 2	Managing Family Enterprises	ILV			0 %	1	1	1	15	MFU	1
MFU 3	Company Transfer & Succession	ILV			33 %	2	1	2	30	MFU	3
MKO 2	Leadership & Change Management (E)	ILV		X	0 %	1.5	1	1.5	22.5	MKO	2
PRA 2	Practical Project II: Business Management	PT			0 %	2	4	8	120	PRA	4
RLC 3	Controlling	ILV			33 %	2	1	2	30	RLC	3
RLC 4	Integrated Financial Planning & Business Plan Creation	ILV			0 %	2	1	2	30	RLC	2
STM 2	Business Models: Analysis & Application	ILV			20 %	2	1	2	30	STM	3
UST 1	Value-Oriented Management Control	ILV			33 %	2	1	2	30	UST	3
UST 2	Risk management: Fundamentals	ILV			50 %	1.5	1	1.5	22.5	UST	2
Total line:						21.0		27.0	405.0		30
Course hours = Total WSH x course weeks						315.0					

5. Semester

Course no.	Course title	LV-Typ	T	E	eLV	WSH	No. of groups	ASWS	ALVS	MODUL	ECTS
1	Consolidation Business Management	ILV			0 %	0	1	0	0	ABM	16
2	Consolidation Area Studies & Languages	ILV			0 %	0	1	0	0	AAL	6
3	Consolidation Social Skills	ILV			0 %	0	1	0	0	ASS	8
Total line:						0		0	0		30
Course hours = Total WSH x course weeks						0					

6. Semester

Course no.	Course title	LV-Typ	T	E	eLV	WSH	No. of groups	ASWS	ALVS	MODUL	ECTS
BAR 1	Bachelor Thesis	SE			0 %	0.5	3	1.5	22.5	BAR	10
BAR 2	Scientific Presentation	ILV		X	100 %	1	1	1	15	BAR	1
BPR 1	Internship	BPR			0 %	0	1	0	0	BPR	19
Total line:						1.5		2.5	37.5		30
Course hours = Total WSH x course weeks						22.5					

Abbreviations	
eLV	E-learning proportion of course in percent
E	Lecture in English language
ECTS	ECTS – Credit points
LV	Course
LVS	Course hour(s)
WSH	Weekly semester hour(s)
T	Lecture with technical background
WP	Elective subject

Summary of curriculum data

Description	WSH	ASWS	ALVS	ECTS
Total number of courses over all semesters	90.5	118.5	1777.5	180
Total number of courses in 1st year of study	46	59.5	892.5	60
Total number of courses in 2nd year of study	43	56.5	847.5	60
Total number of courses in 3rd year of study	1.5	2.5	37.5	60
Total number of technical events over all semesters				
Percentage of technical courses over all semesters based on WSH / ECTS				
Total number of courses in English over all semesters	18			24
Proportion of courses in English over all semesters based on WSH / ECTS	22.09 %			14.29 %
Proportion of eLearning units over all semesters based on WSH / ECTS	21.16 %			13.91 %

2.3 Modularization

Module number:	Fundamentals of Business Administration	Scope:	
GWI		5	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	1. Semester		
Level	1. Semester: Bachelor		
Previous knowledge	1. Semester: none		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u> Hutzschenreuter, T. (2015). Allgemeine Betriebswirtschaftslehre. 6. Aufl., Wiesbaden: Springer. Thommen, J.-P., Achleitner, A.-K., Gilbert, D. U., Hachmeister, D., & Kaiser, G. (2017). Allgemeine Betriebswirtschaftslehre: Umfassende Einführung aus managementorientierter Sicht. 8. Aufl., Wiesbaden: Springer. Schweitzer, M., & Baumeister, A. (2015). Allgemeine Betriebswirtschaftslehre: Theorie und Politik des Wirtschaftens in Unternehmen. 11. Aufl., Berlin: Erich Schmidt Verlag. Vahs, D., & Schäfer-Kunz, J. (2015). Einführung in die Betriebswirtschaftslehre. 7. Aufl., München: Vahlen. Wöhe, G., Döring, U., & Brösel, G. (2016). Einführung in die Allgemeine Betriebswirtschaftslehre. 26. Aufl., München: Oldenbourg. Weber, W., Kabst, R., & Baum, M. (2018) Einführung in die Betriebswirtschaftslehre. 10. Aufl., Wiesbaden: Springer.		
	<u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u> Münter, M.T. (2018), Mikroökonomie: Wettbewerb und strategisches Verhalten. München: UVK Verlag. Natrop, J. (2012). Grundzüge der angewandten Mikroökonomie. München: Walter de Gruyter. Pindyck, R. S., & Rubinfeld, D. L. (2018). Mikroökonomie. Hallbergmoos: Pearson. Varian, H. R. (2014). Grundzüge der Mikroökonomik. München: Walter de Gruyter		
	<u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u> Breidenbach, K., & Währisch, M. (2017). Buchhaltung und Jahresabschluss. 4. Aufl., München: Walter de Gruyter. Buchholz, L., & Gerhards, R. (2016). Internes Rechnungswesen, Kosten- und Leistungsrechnung, Betriebsstatistik und Planungsrechnung. Wiesbaden: Springer. Coenenberg, A.G., Haller, A., Mattner, G., & Schultze W. (2018). Einführung in das Rechnungswesen: Grundlagen der Buchführung und Bilanzierung. 7. Aufl., Stuttgart: Schäffer-Poeschl. Deimel, K., Erdmann, G., Isemann, R., & Müller, S. (2017). Kostenrechnung: Das Lehrbuch für Bachelor, Master und Praktiker. Hallbergmoos: Pearson. Geirhofer, S., & Hebrank, C. (2016). Grundlagen Buchhaltung und Bilanzmanagement. 4. Aufl., Wien: Linde. Schmidt, M., Auer, B., & Schmidt, P. (2012). Buchführung und Bilanzierung: Eine anwendungsorientierte Einführung. Wiesbaden: Gabler. Wedell, H., & Dilling, A.A. (2018). Grundlagen des Rechnungswesens. 16. Aufl., Herne: NWB-Verlag.		
Acquisition of skills	<u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u> The students • Know the different business subareas. • Know the fundamentals of marketing. • Know the fundamentals of personnel management. • Know the structure of a business and typical business processes and are familiar with the basic constitutive factors of a business. • Recognize connections in the sense of the manifold relationships between the business functions and can clearly distinguish between central business terms. • Know the most important constitutional and functional business decisions.		
	<u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u> Students are able to • name the essential components of a market model and discuss the market equilibrium as an interaction of supply and demand. • identify the determinants of consumer demand and explain how they respond to external factors such as changes in income. • explain both the potentials and the limitations of market models based on real-world markets, for example the housing or labor market, and to buttress abstract models with real-life examples. • understand production decisions in companies and interpret the influences of market structures on price setting. • examine and critically evaluate current developments on the basis of models. • name the essential components and institutions of a national economy and explain how they function. • identify macroeconomic indicators such as gross domestic product or consumer price index and explain their meaning. • conduct independent research on indicators important for economic growth and inflation and to present current developments in this regard.		
	<u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u> The students • Know the fundamentals of mapping business decisions in the accounting system. • Know and understand the basic concepts and subareas of accounting. • Understand the technique and internal structure of double-entry bookkeeping. • Can assess the structure of an accounting system and the characteristics of different account types. • Can make simple business postings to balance sheet and income statement accounts and create posting records.		

	<ul style="list-style-type: none"> • Recognize the main effects of business transactions on the balance sheet and in-come statement. • Are familiar with the principles of proper accounting and the valuation of balance sheet items. <p>Internal accounting:</p>
Acquisition of skills	<p>The students</p> <ul style="list-style-type: none"> • Are familiar with the tasks and solutions of cost and revenue accounting with its subsystems (cost element, cost center and cost unit accounting). • Can differentiate between the terms payments - disbursements, income - expenses, revenue - outlay • Can describe the organizational structure of a cost accounting system and explain its main features. • Know the cost accounting systems (partial and full cost accounting)
Course contents	<p><u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Overview and context analysis of the most important subareas in business administration • Subject and fundamentals of business administration: - Operational functional areas - Business decision theory - Fundamentals of Management and Ethics <ul style="list-style-type: none"> - Fundamentals of Human Resources and Organization - Marketing Fundamentals • Fundamentals of: <ul style="list-style-type: none"> - Constitutive company decisions such as legal forms, location decisions, types of mergers/fusions and choice of business segment. - Functional company decisions: Materials management, production management, marketing. • Fundamentals of business value creation processes and functions (value creation architecture and structure) • Fundamentals of market-oriented, process-oriented and strategy-oriented management
	<p><u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u></p> <p>Core topics:</p> <ul style="list-style-type: none"> • Economic thinking and marginal analysis • Efficient allocation of scarce resources • The market model and market equilibrium • Macroeconomic variables (GDP, inflation, and unemployment) and their interrelationships <p>Selected macroeconomics issues:</p> <ul style="list-style-type: none"> • Elasticity and welfare • Cost functions and optimal corporate production • Price setting and market structures • Short-term macroeconomic fluctuations: The business cycle • Money, the ECB, and inflation • Long-term economic growth • International relations and trade
	<p><u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u></p> <p>External accounting:</p> <ul style="list-style-type: none"> • Structure of the accounting system • Fundamentals of operational accounting: Tasks, sub-areas and basic concepts • Commercial accounting system: From inventory to opening balance sheet • Double-entry accounting system: Posting business cases to inventory and profit and loss accounts • Organization of bookkeeping (chart of accounts, sales tax, etc.) • Principle of period purity and accruals and deferrals • Generally accepted accounting principles • Valuation of balance sheet items (fixed assets, current assets, maximum and mini-mum value principle) and valuation methods (FIFO, LIFO, HIFO, KIFO, fixed value method, etc.) <p>Internal accounting:</p> <ul style="list-style-type: none"> • Objectives and basic concepts of cost and revenue accounting • Fundamentals of cost and revenue accounting:: Tasks, components and subareas • Structure of cost accounting (cost elements, cost centers, cost objects) • Contribution margin accounting
Teaching and learning methods	<p><u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u></p> <p>50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
	<p><u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
	<p><u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u></p>

	50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.
Evaluation Methods Criteria	<p><u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
Evaluation Methods Criteria	<p><u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <p><u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
Literature recommendation	<p><u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u></p> <p>Hutzschenreuter, T. (2015). Allgemeine Betriebswirtschaftslehre. 6. Aufl., Wiesbaden: Springer. Thommen, J.-P., Achleitner, A.-K., Gilbert, D. U., Hachmeister, D., & Kaiser, G. (2017). Allgemeine Betriebswirtschaftslehre: Umfassende Einführung aus managementorientierter Sicht. 8. Aufl., Wiesbaden: Springer. Schweitzer, M., & Baumeister, A. (2015). Allgemeine Betriebswirtschaftslehre: Theorie und Politik des Wirtschaftens in Unternehmen. 11. Aufl., Berlin: Erich Schmidt Verlag. Vahs, D., & Schäfer-Kunz, J. (2015). Einführung in die Betriebswirtschaftslehre. 7. Aufl., München: Vahlen. Wöhe, G., Döring, U., & Brösel, G. (2016). Einführung in die Allgemeine Betriebswirtschaftslehre. 26. Aufl., München: Oldenbourg. Weber, W., Kabst, R., & Baum, M. (2018) Einführung in die Betriebswirtschaftslehre. 10. Aufl., Wiesbaden: Springer.</p> <p><u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u></p> <p>Münter, M.T. (2018), Mikroökonomie: Wettbewerb und strategisches Verhalten. München: UVK Verlag. Natrop, J. (2012). Grundzüge der angewandten Mikroökonomie. München: Walter de Gruyter. Pindyck, R. S., & Rubinfeld, D. L. (2018). Mikroökonomie. Hallbergmoos: Pearson. Varian, H. R. (2014). Grundzüge der Mikroökonomik. München: Walter de Gruyter</p> <p><u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u></p> <p>Breidenbach, K., & Währisch, M. (2017). Buchhaltung und Jahresabschluss. 4. Aufl., München: Walter de Gruyter. Buchholz, L., & Gerhards, R. (2016). Internes Rechnungswesen, Kosten- und Leistungsrechnung, Betriebsstatistik und Planungsrechnung. Wiesbaden: Springer. Coenenberg, A.G., Haller, A., Mattner, G., & Schultze W. (2018). Einführung in das Rechnungswesen: Grundlagen der Buchführung und Bilanzierung. 7. Aufl., Stuttgart: Schäffer-Poeschl. Deimel, K., Erdmann, G., Isemann, R., & Müller, S. (2017). Kostenrechnung: Das Lehrbuch für Bachelor, Master und Praktiker. Hallbergmoos: Pearson. Geirhofer, S., & Hebrank, C. (2016). Grundlagen Buchhaltung und Bilanzmanagement. 4. Aufl., Wien: Linde. Schmidt, M., Auer, B., & Schmidt, P. (2012). Buchführung und Bilanzierung: Eine anwendungsorientierte Einführung. Wiesbaden: Gabler. Wedell, H., & Dilling, A.A. (2018). Grundlagen des Rechnungswesens. 16. Aufl., Herne: NWB-Verlag.</p>
Acquisition of skills	<p><u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u></p> <p>The students • Know the different business subareas. • Know the fundamentals of marketing. • Know the fundamentals of personnel management. • Know the structure of a business and typical business processes and are familiar with the basic constitutive factors of a business. • Recognize connections in the sense of the manifold relationships between the business functions and can clearly distinguish between central business terms. • Know the most important constitutional and functional business decisions.</p> <p><u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u></p> <p>Students are able to • name the essential components of a market model and discuss the market equilibrium as an interaction of supply and demand. • identify the determinants of consumer demand and explain how they respond to external factors such as changes in income. • explain both the potentials and the limitations of market models based on real-world markets, for example the housing or labor market, and to buttress abstract models with real-life examples. • understand production decisions in companies and interpret the influences of market structures on price setting. • examine and critically evaluate current developments on the basis of models. • name the essential components and institutions of a national economy and explain how they function. • identify macroeconomic indicators such as gross domestic product or consumer price index and explain their meaning. • conduct independent research on indicators important for economic growth and inflation and to present current developments in this regard.</p> <p><u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u></p>

	<p>The students</p> <ul style="list-style-type: none"> • Know the fundamentals of mapping business decisions in the accounting system. • Know and understand the basic concepts and subareas of accounting. • Understand the technique and internal structure of double-entry bookkeeping. • Can assess the structure of an accounting system and the characteristics of different account types. • Can make simple business postings to balance sheet and income statement accounts and create posting records. • Recognize the main effects of business transactions on the balance sheet and in-come statement. • Are familiar with the principles of proper accounting and the valuation of balance sheet items. <p>Internal accounting: The students</p> <ul style="list-style-type: none"> • Are familiar with the tasks and solutions of cost and revenue accounting with its subsystems (cost element, cost center and cost unit accounting).
Acquisition of skills	<ul style="list-style-type: none"> • Can differentiate between the terms payments - disbursements, income - expenses, revenue - outlay • Can describe the organizational structure of a cost accounting system and explain its main features. • Know the cost accounting systems (partial and full cost accounting)
Course contents	<p><u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Overview and context analysis of the most important subareas in business administration • Subject and fundamentals of business administration: - Operational functional areas - Business decision theory - Fundamentals of Management and Ethics <ul style="list-style-type: none"> - Fundamentals of Human Resources and Organization - Marketing Fundamentals • Fundamentals of: <ul style="list-style-type: none"> - Constitutive company decisions such as legal forms, location decisions, types of mergers/fusions and choice of business segment. - Functional company decisions: Materials management, production management, marketing. • Fundamentals of business value creation processes and functions (value creation architecture and structure) • Fundamentals of market-oriented, process-oriented and strategy-oriented management <p><u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u></p> <p>Core topics:</p> <ul style="list-style-type: none"> • Economic thinking and marginal analysis • Efficient allocation of scarce resources • The market model and market equilibrium • Macroeconomic variables (GDP, inflation, and unemployment) and their interrelationships <p>Selected macroeconomics issues:</p> <ul style="list-style-type: none"> • Elasticity and welfare • Cost functions and optimal corporate production • Price setting and market structures • Short-term macroeconomic fluctuations: The business cycle • Money, the ECB, and inflation • Long-term economic growth • International relations and trade <p><u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u></p> <p>External accounting:</p> <ul style="list-style-type: none"> • Structure of the accounting system • Fundamentals of operational accounting: Tasks, sub-areas and basic concepts • Commercial accounting system: From inventory to opening balance sheet • Double-entry accounting system: Posting business cases to inventory and profit and loss accounts • Organization of bookkeeping (chart of accounts, sales tax, etc.) • Principle of period purity and accruals and deferrals • Generally accepted accounting principles • Valuation of balance sheet items (fixed assets, current assets, maximum and mini-mum value principle) and valuation methods (FIFO, LIFO, HIFO, KIFO, fixed value method, etc.) <p>Internal accounting:</p> <ul style="list-style-type: none"> • Objectives and basic concepts of cost and revenue accounting • Fundamentals of cost and revenue accounting:: Tasks, components and subareas • Structure of cost accounting (cost elements, cost centers, cost objects) • Contribution margin accounting
Teaching and learning methods	<p><u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u></p> <p>50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>

	<p><u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u> 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
	<p><u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u> 50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
<p>Evaluation Methods Criteria</p>	<p><u>Introduction to BWL /VO / LV-Nr: GWI 1 / 1.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
<p>Evaluation Methods Criteria</p>	<p><u>Introduction to Applied Economics /VO / LV-Nr: GWI 2 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
<p>Evaluation Methods Criteria</p>	<p><u>Introduction to Accounting and Finance /ILV / LV-Nr: GWI 3 / 1.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz

Module number: WAM	Scientific methods	Scope:	
		2	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	1. Semester		
	3. Semester		
Level	1. Semester: Bachelor / 3. Semester: Bachelor		
Previous knowledge	1. Semester: none / 3. Semester: • Academic Research I: Fundamentals		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u> Balzert, H., Schröder, M., & Schäfer, C. (2017). Wissenschaftliches Arbeiten: Ethik, Inhalt & Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentation. Wiesbaden: Springer Verlag. Berger-Grabner, D. (2016). Wissenschaftliches Arbeiten in den Wirtschafts- und Sozialwissenschaften: Hilfreiche Tipps und praktische Beispiele. Wiesbaden: Springer Verlag. Esselborn-Krumbiegel, H. (2017). Richtig wissenschaftlich schreiben: Wissenschaftssprache in Regeln und Übungen. Paderborn: Verlag Ferdinand Schöningh. Kipman, U., Leopold-Wildburger, U., & Reiter, T. (2018). Wissenschaftliches Arbeiten 4.0: Vortragen und Verfassen leicht gemacht. Berlin-Heidelberg: Springer Verlag. Oehlich, M. (2019). Wissenschaftliches Arbeiten und Schreiben: Schritt für Schritt zur Bachelor- und Master-Thesis in den Wirtschaftswissenschaften. Berlin-Heidelberg: Springer Verlag. Theisen, M. R. (2016). Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit. München: Verlag Franz Vahlen.		
	<u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u> Balzert, H., Schröder, M., & Schäfer, C. (2017). Wissenschaftliches Arbeiten: Ethik, Inhalt & Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentation. Wiesbaden: Springer Verlag. Berger-Grabner, D. (2016). Wissenschaftliches Arbeiten in den Wirtschafts- und Sozialwissenschaften: Hilfreiche Tipps und praktische Beispiele. Wiesbaden: Springer Verlag. Esselborn-Krumbiegel, H. (2017). Richtig wissenschaftlich schreiben: Wissenschaftssprache in Regeln und Übungen. Paderborn: Verlag Ferdinand Schöningh. Kipman, U., Leopold-Wildburger, U., & Reiter, T. (2018). Wissenschaftliches Arbeiten 4.0: Vortragen und Verfassen leicht gemacht. Berlin-Heidelberg: Springer Verlag. Oehlich, M. (2019). Wissenschaftliches Arbeiten und Schreiben: Schritt für Schritt zur Bachelor- und Master-Thesis in den Wirtschaftswissenschaften. Berlin-Heidelberg: Springer Verlag. Theisen, M. R. (2016). Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit. München: Verlag Franz Vahlen.		
	<u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u> Eisend, M., & Kuß, A. (2017). Grundlagen empirischer Forschung: Zur Methodologie in der Betriebswirtschaftslehre. Wiesbaden: Springer Verlag. Endruweit, G. (2015). Empirische Sozialforschung: Wissenschaftstheoretische Grundlagen. Konstanz: UVK Verlagsgesellschaft. Flick, U. (2018). An introduction to qualitative research. London, UK: SAGE Publications. Häder, M. (2018). Empirische Sozialforschung: Eine Einführung. Wiesbaden: Springer Verlag. King, N., Horrocks, C., & Brooks, J. (2019). Interviews in qualitative research. London, UK: SAGE Publications. Schnell, R., Hill, P. B., & Esser, E. (2018). Methoden der empirischen Sozialforschung. München: Walter de Gruyter.		
Acquisition of skills	<u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Can develop and set up a research design adapted to a problem. • Can represent the state-of-the-art in a research field using relevant journals (literature review). • Are able to identify pitfalls of academic work, critically reflect on results and discuss limitations of statements. • Are able to work on and write an academic paper of medium complexity and manageable size. 		
	<u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know the fundamentals of the research process. • Can formulate research questions appropriately. • Can plan methodological procedures for answering research questions. • Can research, evaluate and quote specialist literature. • Are familiar with the structure of an academic paper. • Can write an exposé. 		
	<u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know various forms of academic knowledge acquisition and are able to formulate empirical research questions appropriately. • Can plan and apply the methodological approach in the research process. • Are able to design and apply suitable selection, survey, processing and evaluation procedures. • Know the quality criteria of quantitative and qualitative social research and can apply them correctly in the context 		

	of seminar papers and Bachelor theses.
Course contents	<p><u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u></p> <p>Part A: Research techniques for the preparation of a literature review: <ul style="list-style-type: none"> • Definition of keywords and research for suitable journal articles • Techniques for screening academic contributions and elaborating essential findings • Development of a literature review matrix for the systematic recording of re-searched journal articles • Excursus: Correct citation of journal articles and inclusion in the source list (APA style, Harvard style, etc.) </p> <p>Part B: Limitations and approaches for further research <ul style="list-style-type: none"> • Recognition of possible limitations of an academic work (sample size, structure of the interviewees, proof of expert status, implementation of pre-test incl. pre-test sheet and confirmations etc.) • Identification of approaches for further research (reason and purpose of ap-proaches for further research, recognition of possible approaches, formulation of approaches) </p> <p>Part C: Discussion of selected best and worst practice cases: <ul style="list-style-type: none"> • Preparation of an academically oriented handout • Creation of an academically oriented presentation • Preparation of an academically oriented literature review </p> <hr/> <p><u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u></p> <p>Part A: Fundamentals of academic research: <ul style="list-style-type: none"> • General rules of academic research • Ethical aspects and plagiarism </p> <p>Part B: Aspects and techniques: <ul style="list-style-type: none"> • Finding a research gap • Literature research (books, journals, digital library, internet) • Introduction to literature management programs • Formulation of research hypotheses and questions • Citation and citation styles • Ensuring objectivity of research results </p> <p>Part C: Content and structure of an academic paper: <ul style="list-style-type: none"> • Structure of an academic paper • Description of problem & relevance • Presentation of the aim of the paper • Structure of the table of contents • List of figures and tables • Creation of source lists and bibliographies • Other elements of an academic paper (affidavit, abstract, appendix, etc.) </p> <hr/> <p><u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u></p> <p>Part A: Theoretical fundamentals <ul style="list-style-type: none"> • Fundamentals of the research process & research design • The research cycle • Formulation of a research idea </p> <p>Part B: Variables, scales & data <ul style="list-style-type: none"> • Types of variables or scales (nominal, ordinal, interval, cardinal) • Research hypothesis vs. statistical hypothesis • Population & sampling • Data collection methods • Reliability & validity </p> <p>Part C: Statistical foundations & applications in empirical social research: <ul style="list-style-type: none"> • Discrete & steady distributions • Fundamentals of descriptive & inferential statistics using software </p> <p>Part D: Questionnaire & interview: <ul style="list-style-type: none"> • Questionnaire creation and question techniques • Fundamentals of qualitative content analysis using software </p>
Teaching and learning methods	<p><u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. • Solution of case studies by means of group work <hr/> <p><u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u></p> <p>English version will be available soon</p> <hr/> <p><u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.

	<ul style="list-style-type: none"> • Solution of case studies by means of group work
Evaluation Methods Criteria	<p><u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Term paper and • Quiz
Evaluation Methods Criteria	<p><u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Exposé and • Quiz
Evaluation Methods Criteria	<p><u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Exposé and • Quiz
Literature recommendation	<p><u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u></p> <p>Balzert, H., Schröder, M., & Schäfer, C. (2017). Wissenschaftliches Arbeiten: Ethik, Inhalt & Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentation. Wiesbaden: Springer Verlag.</p> <p>Berger-Grabner, D. (2016). Wissenschaftliches Arbeiten in den Wirtschafts- und Sozialwissenschaften: Hilfreiche Tipps und praktische Beispiele. Wiesbaden: Springer Verlag.</p> <p>Esselborn-Krumbiegel, H. (2017). Richtig wissenschaftlich schreiben: Wissenschaftssprache in Regeln und Übungen. Paderborn: Verlag Ferdinand Schöningh.</p> <p>Kipman, U., Leopold-Wildburger, U., & Reiter, T. (2018). Wissenschaftliches Arbeiten 4.0: Vortragen und Verfassen leicht gemacht. Berlin-Heidelberg: Springer Verlag.</p> <p>Oehlrich, M. (2019). Wissenschaftliches Arbeiten und Schreiben: Schritt für Schritt zur Bachelor- und Master-Thesis in den Wirtschaftswissenschaften. Berlin-Heidelberg: Springer Verlag.</p> <p>Theisen, M. R. (2016). Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit. München: Verlag Franz Vahlen.</p>
Literature recommendation	<p><u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u></p> <p>Balzert, H., Schröder, M., & Schäfer, C. (2017). Wissenschaftliches Arbeiten: Ethik, Inhalt & Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentation. Wiesbaden: Springer Verlag.</p> <p>Berger-Grabner, D. (2016). Wissenschaftliches Arbeiten in den Wirtschafts- und Sozialwissenschaften: Hilfreiche Tipps und praktische Beispiele. Wiesbaden: Springer Verlag.</p> <p>Esselborn-Krumbiegel, H. (2017). Richtig wissenschaftlich schreiben: Wissenschaftssprache in Regeln und Übungen. Paderborn: Verlag Ferdinand Schöningh.</p> <p>Kipman, U., Leopold-Wildburger, U., & Reiter, T. (2018). Wissenschaftliches Arbeiten 4.0: Vortragen und Verfassen leicht gemacht. Berlin-Heidelberg: Springer Verlag.</p> <p>Oehlrich, M. (2019). Wissenschaftliches Arbeiten und Schreiben: Schritt für Schritt zur Bachelor- und Master-Thesis in den Wirtschaftswissenschaften. Berlin-Heidelberg: Springer Verlag.</p> <p>Theisen, M. R. (2016). Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit. München: Verlag Franz Vahlen.</p>
Literature recommendation	<p><u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u></p> <p>Eisend, M., & Kuß, A. (2017). Grundlagen empirischer Forschung: Zur Methodologie in der Betriebswirtschaftslehre. Wiesbaden: Springer Verlag.</p> <p>Endruweit, G. (2015). Empirische Sozialforschung: Wissenschaftstheoretische Grundlagen. Konstanz: UVK Verlagsgesellschaft.</p> <p>Flick, U. (2018). An introduction to qualitative research. London, UK: SAGE Publications.</p> <p>Häder, M. (2018). Empirische Sozialforschung: Eine Einführung. Wiesbaden: Springer Verlag.</p> <p>King, N., Horrocks, C., & Brooks, J. (2019). Interviews in qualitative research. London, UK: SAGE Publications.</p> <p>Schnell, R., Hill, P. B., & Esser, E. (2018). Methoden der empirischen Sozialforschung. München: Walter de Gruyter.</p>
Acquisition of skills	<p><u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Can develop and set up a research design adapted to a problem. • Can represent the state-of-the-art in a research field using relevant journals (literature review). • Are able to identify pitfalls of academic work, critically reflect on results and discuss limitations of statements. • Are able to work on and write an academic paper of medium complexity and manageable size.
Acquisition of skills	<p><u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Know the fundamentals of the research process. • Can formulate research questions appropriately. • Can plan methodological procedures for answering research questions. • Can research, evaluate and quote specialist literature. • Are familiar with the structure of an academic paper. • Can write an exposé.
Acquisition of skills	<p><u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u></p>

	<p>The students</p> <ul style="list-style-type: none"> • Know various forms of academic knowledge acquisition and are able to formulate empirical research questions appropriately. • Can plan and apply the methodological approach in the research process. <p>Are able to design and apply suitable selection, survey, processing and evaluation procedures.</p> <ul style="list-style-type: none"> • Know the quality criteria of quantitative and qualitative social research and can apply them correctly in the context of seminar papers and Bachelor theses.
<p>Course contents</p>	<p><u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u></p> <p>Part A: Research techniques for the preparation of a literature review:</p> <ul style="list-style-type: none"> • Definition of keywords and research for suitable journal articles • Techniques for screening academic contributions and elaborating essential findings • Development of a literature review matrix for the systematic recording of re-searched journal articles • Excursus: Correct citation of journal articles and inclusion in the source list (APA style, Harvard style, etc.)
<p>Course contents</p>	<p>Part B: Limitations and approaches for further research</p> <ul style="list-style-type: none"> • Recognition of possible limitations of an academic work (sample size, structure of the interviewees, proof of expert status, implementation of pre-test incl. pre-test sheet and confirmations etc.) • Identification of approaches for further research (reason and purpose of ap-proaches for further research, recognition of possible approaches, formulation of approaches) <p>Part C: Discussion of selected best and worst practice cases:</p> <ul style="list-style-type: none"> • Preparation of an academically oriented handout • Creation of an academically oriented presentation • Preparation of an academically oriented literature review <p><u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u></p> <p>Part A: Fundamentals of academic research:</p> <ul style="list-style-type: none"> • General rules of academic research • Ethical aspects and plagiarism <p>Part B: Aspects and techniques:</p> <ul style="list-style-type: none"> • Finding a research gap • Literature research (books, journals, digital library, internet) • Introduction to literature management programs • Formulation of research hypotheses and questions • Citation and citation styles • Ensuring objectivity of research results <p>Part C: Content and structure of an academic paper:</p> <ul style="list-style-type: none"> • Structure of an academic paper • Description of problem & relevance • Presentation of the aim of the paper • Structure of the table of contents • List of figures and tables • Creation of source lists and bibliographies • Other elements of an academic paper (affidavit, abstract, appendix, etc.)
	<p><u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u></p> <p>Part A: Theoretical fundamentals</p> <ul style="list-style-type: none"> • Fundamentals of the research process & research design • The research cycle • Formulation of a research idea <p>Part B: Variables, scales & data</p> <ul style="list-style-type: none"> • Types of variables or scales (nominal, ordinal, interval, cardinal) • Research hypothesis vs. statistical hypothesis • Population & sampling • Data collection methods • Reliability & validity <p>Part C: Statistical foundations & applications in empirical social research:</p> <ul style="list-style-type: none"> • Discrete & steady distributions • Fundamentals of descriptive & inferential statistics using software <p>Part D: Questionnaire & interview:</p> <ul style="list-style-type: none"> • Questionnaire creation and question techniques • Fundamentals of qualitative content analysis using software
<p>Teaching and learning methods</p>	<p><u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. • Solution of case studies by means of group work

	<p><u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u> English version will be available soon</p> <p><u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. • Solution of case studies by means of group work
Evaluation Methods Criteria	<p><u>Academic Research II: Application /ILV / LV-Nr: WAM 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Term paper and • Quiz
	<p><u>Academic Research I: Fundamentals /ILV / LV-Nr: WAM 1 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Exposé and • Quiz
Evaluation Methods Criteria	<p><u>Empirical Social Research Methods /ILV / LV-Nr: WAM 2 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Exposé and • Quiz

Module number: SPR	Languages	Scope:	
		12	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	1. Semester		
	2. Semester		
Level	1. Semester: Bachelor / 2. Semester: Bachelor		
Previous knowledge	<p>1. Semester:</p> <ul style="list-style-type: none"> • Modules at levels A1-A2: No prior knowledge of the target language and a secure B2 level in English • Modules at levels B1-B2: Secure A2 level in the target language or recommendation of support measures and secure B2 level in English • Modules at levels B2-C1: Secure B1 level in English or recommendation of support measures • Modules at levels C1-C2: Secure B2 level in English <p>/ 2. Semester:</p> <ul style="list-style-type: none"> • Modules at levels A1-A2: Foreign Language I in the target language at levels A1-A2 and a secure B2 level in English • Modules at levels B1-B2: Foreign Language I in the target language at levels B1-B2 and a secure B2 level in English • Modules at levels B2-C1: Foreign Language I in the target language at levels B1-B2 • Modules at levels C1-C2: Foreign Language I in the target language at levels C1-C2 		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Foreign Language I /ILV / LV-Nr: SPR 1 / 1.Semester / ECTS: 6</u> Coursebook - by arrangement; authentic materials, e.g., journals (including specialist journals), newspapers, and online media in the target language		
	<u>Foreign Language II /ILV / LV-Nr: SPR 2 / 2.Semester / ECTS: 6</u> Coursebook - by arrangement; authentic materials, e.g., journals (including specialist journals), newspapers, and online media in the target language		
Acquisition of skills	<u>Foreign Language I /ILV / LV-Nr: SPR 1 / 1.Semester / ECTS: 6</u> The modules are designed according to the Common European Framework of Reference for Languages (CEFR). Within the framework of the modules, the students will acquire the language and communication skills required for business-oriented professional or academic activity. The following competencies are taught according to the CEFR, i.e., after completion of the module, successful graduates will have mastered the following skills in the target language: <ul style="list-style-type: none"> • A1-A2 Basic communication skills • B1-B2 Advanced use of the language and communication skills • B2-C1 Independent language use to expert communication skills • C1-C2 Expert language skills to fluent, competent communication skills 		
	<u>Foreign Language II /ILV / LV-Nr: SPR 2 / 2.Semester / ECTS: 6</u> The modules are designed according to the Common European Framework of Reference for Languages (CEFR). Within the framework of the modules, the students will acquire the language and communication skills required for business-oriented professional or academic activity. The following competencies are taught according to the CEFR, i.e., after completion of the module, successful graduates will have mastered the following skills in the target language: <ul style="list-style-type: none"> • A1-A2 Basic communication skills • B1-B2 Advanced use of the language and communication skills • B2-C1 Independent language use to expert communication skills • C1-C2 Expert language skills to fluent, competent communication skills 		
Course contents	<u>Foreign Language I /ILV / LV-Nr: SPR 1 / 1.Semester / ECTS: 6</u> The language modules integrated into the degree program curriculum are designed according to the methodological principles of a communicative, action-oriented approach. The competence levels of the modules are based on the Common European Framework of Reference for Languages (CEFR), and a central objective is that students increase their communication skills by at least one level. In addition, there is a clear focus on acquiring academic and business-oriented skills in the target language. <ul style="list-style-type: none"> • A1-A2 Basic communication skills • B1-B2 Advanced use of the language and communication skills • B2-C1 Independent language use to expert communication skills • C1-C2 Expert language skills to fluent, competent communication skills 		
	<u>Foreign Language II /ILV / LV-Nr: SPR 2 / 2.Semester / ECTS: 6</u> The language modules integrated into the degree program curriculum are designed according to the methodological principles of a communicative, action-oriented approach. The competence levels of the modules are based on the Common European Framework of Reference for Languages (CEFR), and a central objective is that students increase their communication skills by at least one level.		

	<p>In addition, there is a clear focus on acquiring academic and business-oriented skills in the target language.</p> <ul style="list-style-type: none"> • A1-A2 Basic communication skills
Course contents	<ul style="list-style-type: none"> • B1-B2 Advanced use of the language and communication skills • B2-C1 Independent language use to expert communication skills • C1-C2 Expert language skills to fluent, competent communication skills
Teaching and learning methods	<p><u>Foreign Language I /ILV / LV-Nr: SPR 1 / 1.Semester / ECTS: 6</u></p> <p>Blended Learning</p>
	<p><u>Foreign Language II /ILV / LV-Nr: SPR 2 / 2.Semester / ECTS: 6</u></p> <p>Blended Learning</p>
Evaluation Methods Criteria	<p><u>Foreign Language I /ILV / LV-Nr: SPR 1 / 1.Semester / ECTS: 6</u></p> <p>Portfolio with various components:</p> <ul style="list-style-type: none"> • Various assessments (reading comprehension, listening comprehension, written expression, oral expression) • Various tasks and documentation of achievements, including contributions to group work, course units, and critical reflection on learning outcomes
	<p><u>Foreign Language II /ILV / LV-Nr: SPR 2 / 2.Semester / ECTS: 6</u></p> <p>Portfolio with various components:</p> <ul style="list-style-type: none"> • Various assessments (reading comprehension, listening comprehension, written expression, oral expression) • Various tasks and documentation of achievements, including contributions to group work, course units, and critical reflection on learning outcomes

Module number:	Entrepreneurship & Start-up Management	Scope:	
EGM		7	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	1. Semester 2. Semester		
Level	1. Semester: Bachelor / 2. Semester: Bachelor		
Previous knowledge	1. Semester: k.A / 2. Semester: Fundamentals of Entrepreneurship / 2. Semester: • Fundamentals of Entrepreneurship • Academic Research I: Fundamentals		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Fundamentals of entrepreneurship /ILV / LV-Nr: EGM 1 / 1.Semester / ECTS: 2</u> Birkenbach-Puteanus, K. (2019). Erfolgreiche Unternehmensgründung: Entrepreneurship im kompetitiven, innovativen und unsicheren Umfeld. Stuttgart: Kohlhammer Verlag. Chaston, I. (2009). Entrepreneurial management in small firms. Thousand Oaks, CA: SAGE Publications. Fritsch, M. (2019). Entrepreneurship: Theorie, Empirie, Politik. Berlin-Heidelberg: Springer Verlag. Grichnik, D., Brettel, M., Koropp, C., & Mauer, R. (2017). Entrepreneurship - Unternehmerisches Denken, Entscheiden und Handeln in innovativen und technologieorientierten Unternehmen. Stuttgart: Schäffer-Poeschl. Hall, R., & Bell, R. (2019). Start-ups, pivots and pop-ups: How to succeed by creating your own business. London, UK: Kogan Page. Neck, C. P., Neck, H. M., & Murray, E. L. (2018). Entrepreneurship. The practice and mindset. Thousand Oaks, CA: SAGE Publications. Pott, O., & Pott, A. (2015). Entrepreneurship: Unternehmensgründung, Businessplan und Finanzierung, Rechtsformen und gewerblicher Rechtsschutz. Berlin-Heidelberg: Springer Verlag.		
	<u>Start-up Management /ILV / LV-Nr: EGM 2 / 2.Semester / ECTS: 3</u> Fink, C., Vogelsang, E., & Baumann, M. (2016). Existenzgründung und Businessplan: Ein Leitfaden für erfolgreiche Start-ups. Berlin: Erich Schmidt Verlag. Hering, T., Vincenti, A., & Gerbaulet, D. (2018). Unternehmensgründung. München: Walter de Gruyter. Kailer, N., & Weiß, G. (2018). Gründungsmanagement kompakt: Von der Idee zum Businessplan. Wien: Linde Verlag. Kollmann, T. (2016). E-Entrepreneurship: Grundlagen der Unternehmensgründung in der Digitalen Wirtschaft. Wiesbaden: Springer Verlag. Schinnerl, R. (2018). Erfolgreich in die Selbständigkeit: Von der Geschäftsidee über den Businessplan zur nachhaltigen Unternehmensgründung. Wiesbaden: Springer.		
	<u>Strategy Development & Execution (E) /ILV / LV-Nr: EGM 3 / 2.Semester / ECTS: 2</u> Glauner, F. (2016). Zukunftsfähige Geschäftsmodelle und Werte: Strategieentwicklung und Unternehmensführung in disruptiven Märkten. Berlin-Heidelberg: Springer Verlag. Hinterhuber, H. H. (2015). Strategische Unternehmensführung: Das Gesamtmodell für nachhaltige Wertsteuerung. Berlin: Erich Schmidt Verlag. Klasen, J. (2019). Business Transformation: Praxisorientierter Leitfaden zur erfolgreichen Neuausrichtung von Unternehmen und Geschäftsfeldern. Wiesbaden: Springer Verlag. Lippold, D. (2018). Die Unternehmensberatung: Von der strategischen Konzeption zur praktischen Umsetzung. Wiesbaden: Gabler. Stöger, R. (2017). Strategieentwicklung für die Praxis: Navigieren, verändern und umsetzen. Stuttgart: Schäffer-Poeschel. Welge, M. K., Al-Laham, A., & Eulerich, M. (2017). Strategisches Management: Grundlagen – Prozess – Implementierung. Wiesbaden: Springer.		
Acquisition of skills	<u>Fundamentals of entrepreneurship /ILV / LV-Nr: EGM 1 / 1.Semester / ECTS: 2</u> The students • Know the conceptual foundations of entrepreneurship research and are able to distinguish and explain concepts such as entrepreneurship, management, etc. from each other. • Are familiar with the findings on the economic significance of entrepreneurship in Austria and Germany. • Are familiar with alternative forms of company formation, such as new company formation, takeover formation, spin-off formation, MBI/MBO, franchise formation. • Have knowledge of the typical focal points and problems in the various phases of the process of setting up a company. • Are able to identify necessary entrepreneurial competencies and assess the feasibility of potential business ideas. • Are familiar with the basic terminology used in start-up management in general and start-up planning in particular. • Know the building blocks in the development of a business concept and in start-up planning. • Are able to identify necessary entrepreneurial competencies and assess the feasibility of potential business ideas. • Are familiar with current concepts and trends in entrepreneurship.		
	<u>Start-up Management /ILV / LV-Nr: EGM 2 / 2.Semester / ECTS: 3</u> The students • Are familiar with the basic terminology used in start-up management in general and start-up planning in particular. • Have knowledge of the typical focal points and problems in the various phases of the process of setting up a company. • Know the building blocks in the development of a business concept and in start-up planning. • Know the meaning and content expectations of business plans. • Are able to develop solution strategies for the typical bottleneck areas of business start-ups such as location, legal form, marketing and financing decisions. • Can successfully implement their knowledge in practical projects.		

<p>Acquisition of skills</p>	<p><u>Strategy Development & Execution (E) /ILV / LV-Nr: EGM 3 / 2.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Are familiar with the possibilities of process-guided development and implementation of corporate, divisional or functional strategies. • Know the concepts of strategy development, especially in the context of corporate security. • Understand the critical factors influencing the goals of sustainable corporate success. • Are able to analyze the strategy context, structures and processes. • Are familiar with the essential measures for the successful implementation of corporate, divisional and functional strategies. • Can assess the effects of industry 4.0 and digitization on the development and implementation of strategies.
<p>Course contents</p>	<p><u>Fundamentals of entrepreneurship /ILV / LV-Nr: EGM 1 / 1.Semester / ECTS: 2</u></p> <p>Part A: Basic concepts: • Entrepreneurship and the path to it • Entrepreneurship and intrapreneurship: Terms and definitions • The Entrepreneur / the Intrapreneur: Characteristics, meaning, image • Types and forms of entrepreneurship</p> <p>Part B: The importance of entrepreneurial action: • Quantitative and qualitative mapping in Austria/Germany • Derivation of success factors & reasons for failure • Analysis of the framework conditions for business start-ups</p> <p>Part C: Trends and developments in entrepreneurship:</p> <ul style="list-style-type: none"> • Model of entrepreneurship competencies • Current concepts in entrepreneurship (Business Model Canvas, Value Proposition Design, Lean Startup, Growth Hacking etc.) <hr/> <p><u>Start-up Management /ILV / LV-Nr: EGM 2 / 2.Semester / ECTS: 3</u></p> <p>Part A: Fundamentals of business planning:</p> <ul style="list-style-type: none"> • Importance and dissemination of business plans • Main focus of content: Factual and financial concept • Procedure for drawing up a business plan • Sample structuring for business plans: Custom application • Tips, tools and templates. <p>Part B: The factual concept:</p> <ul style="list-style-type: none"> • Development of the content components of the business plan: Executive Summary • Product and service, USP • Company & founders • Constitutive decisions (location, legal form, mergers etc.) • Analysis of industry, market and competition • Marketing: Market entry and marketing mix • Management & organization, implementation planning • Opportunities and risks, development scenarios <p>Part C: Specialization topics:</p> <ul style="list-style-type: none"> • Basic decisions as part of start-up planning • Special features of start-up financing • Start-up competitions and networks <hr/> <p><u>Strategy Development & Execution (E) /ILV / LV-Nr: EGM 3 / 2.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Corporate strategies (attack and defense strategies incl. digitization) • Development strategies (cooperation strategies, cooperation, internationalization strategies) • Divisional strategies (procurement, production, marketing, human resources, finance and R&D strategies) • Content steps of the strategic management process; strategic analysis.
<p>Teaching and learning methods</p>	<p><u>Fundamentals of entrepreneurship /ILV / LV-Nr: EGM 1 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. <hr/> <p><u>Start-up Management /ILV / LV-Nr: EGM 2 / 2.Semester / ECTS: 3</u></p> <p>33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <hr/> <p><u>Strategy Development & Execution (E) /ILV / LV-Nr: EGM 3 / 2.Semester / ECTS: 2</u></p> <p>The course is conducted with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures).</p> <ul style="list-style-type: none"> • In addition, the students will solve and present problems in group work, which will be discussed in the plenum. • Selected exercises are carried out to train the content based on real problems.
<p>Evaluation Methods Criteria</p>	<p><u>Fundamentals of entrepreneurship /ILV / LV-Nr: EGM 1 / 1.Semester / ECTS: 2</u></p> <p>final exam</p> <hr/> <p><u>Start-up Management /ILV / LV-Nr: EGM 2 / 2.Semester / ECTS: 3</u></p> <p>Final presentation and Quiz</p>

	<u>Strategy Development & Execution (E) /ILV / LV-Nr: EGM 3 / 2.Semester / ECTS: 2</u> Seminar Paper
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Module number:	Finance Management	Scope:	
FIN		1	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	1. Semester		
	2. Semester		
	4. Semester		
Level	1. Semester: Bachelor / 2. Semester: Bachelor / 4. Semester: Bachelor		
Previous knowledge	1. Semester: none / 2. Semester: • Business Mathematics • Statistical Methods & Data Analysis • Introduction to Accounting and Finance / 2. Semester: none / 4. Semester: • Business Mathematics • Statistical Methods & Data Analysis • Investment & Financing		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u> de Longueville, M. (2018). Wirtschaftsmathematik einfach erklärt: Eine kurze Einführung in die notwendigen Grundlagen. Wiesbaden: Springer Verlag. Hettich, G., Jüttler, H., & Luderer, B. (2019). Mathematik für Wirtschaftswissenschaftler und Finanzmathematik. München: Oldenbourg Verlag. Kamps, U., Cramer, E., & Oltmanns, H. (2019). Wirtschaftsmathematik: Einführendes Lehr- und Arbeitsbuch. München: Walter de Gruyter. Langenbahn, C.-M. (2018). Quantitative Methoden der Wirtschaftswissenschaften: Verstehen durch Aufgaben und Lösungen. München: Walter de Gruyter. Shikham, V. (2019). Mathematik für Wirtschaftswissenschaftler: In 60 fachübergreifenden Vorlesungen präsentiert. Wiesbaden: Springer Verlag.		
	<u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u> Bekaert, G., & Hodrick, R. (2018). International financial management. Cambridge, UK: Cambridge University Press. Buchholz, R. (2018). Internationale Rechnungslegung: Die wesentlichen Vorschriften nach IFRS und HGB – mit Aufgaben und Lösungen. Berlin: Erich Schmidt Verlag. Coenenberg, A. G., Haller, A., Schultze, W. (2018). Jahresabschluss und Jahresabschlussanalyse: Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundlagen – HGB, IAS/IFRS, US-GAAP, DRS. Stuttgart: Schaeffer-Poeschel. Douplik, T., Finn, M., Gotti, G., & Perera, H. (2015). International accounting. New York, NY: McGraw-Hill. Eun, C., & Resnick, B. G. (2018). International financial management. New York, NY: McGraw-Hill. Heno, R. (2018). Jahresabschluss nach Handelsrecht, Steuerrecht und internationalen Standards (IFRS). Berlin-Heidelberg: Springer Verlag.		
	<u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u> Becker, H. P., & Peppmeier, A. (2018). Investition und Finanzierung: Grundlagen der betrieblichen Finanzwirtschaft. Wiesbaden: Springer Verlag. Gibbson, G., Hisrich, R. D., & DaSilva, C. M. (2015). Entrepreneurial finance: A global perspective. Thousand Oaks, CA: SAGE Publications. Hirth, H. (2017). Grundzüge der Finanzierung und Investition. München: Walter de Gruyter. Hölscher, R., & Helms, N. (2018). Investition und Finanzierung. Berlin: Walter de Gruyter. Pape, U. (2018). Grundlagen der Finanzierung und Investition: Mit Fallbeispielen und Übungen. München: Walter de Gruyter. Perridon, L., Steiner, M., & Rathgeber, A. W. (2016). Finanzwirtschaft der Unternehmung. München: Vahlen Verlag. Situm, M. (2016). Finanzierungsstruktur optimieren: Praxisleitfaden für Unternehmer und Berater. Herne: NWB Verlag.		
	<u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u> Bamberg, G., Baur, F., & Krapp, M. (2017). Statistik: Eine Einführung für Wirtschafts- und Sozialwissenschaftler. Berlin: Walter de Gruyter. Cleff, T. (2015). Deskriptive Statistik und Explorative Datenanalyse: Eine computergestützte Einführung mit Excel, SPSS und STATA. Wiesbaden: Springer Verlag. Kohn, W., & Öztürk, R. (2017). Statistik für Ökonomen: Datenanalyse mit R und SPSS. Wiesbaden: Springer Verlag. Leohnhart, R. (2017). Lehrbuch Statistik: Einstieg und Vertiefung. Bern: Hogrefe Verlag. Steland, A. (2016). Basiswissen Statistik: Kompaktkurs für Anwender aus Wirtschaft, Information und Technik. Berlin-Heidelberg: Springer Verlag. Zwerenz, K. (2015). Statistik: Einführung in die computergestützte Datenanalyse. Berlin: Walter de Gruyter.		
Acquisition of skills	<u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u> The students <ul style="list-style-type: none"> • Can graphically display and interpret linear and special functions. • Can transform mathematical formulas. • Can derive mathematical functions and solve extreme value problems. • Can calculate simple interest and compound interest. • Understand the concepts of capital value and NPV. • Can calculate annuities of long-term financing and create a repayment schedule. 		
	<u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u>		

	<p>The students know the fundamentals of international accounting according to IFRS and the area of international finance with selected decision fields. The students</p>
Acquisition of skills	<ul style="list-style-type: none"> • Are familiar with the main differences and principles of international accounting (IFRS, US-GAAP). • Are able to assess selected accounting issues. • Know short, medium and long-term financing instruments. • Are in a position to evaluate the financial and economic situation of a company on the basis of the annual financial statement analysis. • Know the basic features of the credit risk process from the point of view of credit institutions. • Know the fundamentals of a company rating. • Are able to calculate and negotiate financing costs.
	<p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Understand the relationship between balance sheet, profit and liquidity. • Know the basic concepts and fundamentals of financial planning. • Can calculate cash flows and interpret cash flow statements. • Recognize the basic problems in investment decisions. • Can apply static and dynamic investment calculation methods. • Understand the time value of money and the fundamentals of compound interest calculation and discounting. • Know the financing forms at a glance and their advantages and disadvantages. • Are able to assess the effects of financing decisions on business objectives. • Are able to assess essential forms of financing.
	<p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • can analyze statistical data using a spreadsheet program. • possess basic knowledge of quantitative methods in economics and basic knowledge of statistical methods and procedures for describing and analyzing economic data. • are able to evaluate and perform descriptive statistics (empirical distribution, mean values, measures of dispersion), probability calculations, one and two-dimensional random variables, theoretical distributions, random samples and sample distributions as well as estimation procedures (confidence intervals) and test procedures (parameter tests, analysis of variance, distribution tests). • are able to structure and compile larger data sets.
Course contents	<p><u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u></p> <p>Part A: Linear Algebra:</p> <ul style="list-style-type: none"> • Images or functions with one or more variables • Forming and solving formulas and equations • Linear equations incl. graphical representation • Special mathematical functions (exponential function, logarithm etc.) <p>Part B: Analysis</p> <ul style="list-style-type: none"> • Differential calculus (simple and partial) • Extreme value tasks (determination of minima and maxima, turning and saddle points) <p>Part C: Interest calculation:</p> <ul style="list-style-type: none"> • Introduction to interest calculations (simple interest, compound interest, accumulation and discounting) • Introduction to the concept of present value and the capital value method • Calculation of annuities and creation of a repayment plan
	<p><u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u></p> <p>Part A: International Accounting</p> <ul style="list-style-type: none"> • Basic definitions and introduction into IFRS • Differences and similarities of IFRS compared to UGB/HGB • Statement of financial positions, statement of comprehensive income, statement of cash flows & statement of changes in equity • Reading and interpreting an IFRS financial statement <p>Part B: International Finance</p> <ul style="list-style-type: none"> • Theory of cost of capital (WACC concept, tax shield, cost of equity & cost of debt) • CAPM, WACC & enterprise value • Equity vs. debt • Short- and long-term financial instruments (revolving credit facility (RCF), overdraft, trade credit, factoring, long-term credit, leasing) • Financing costs (interest rate, interest rate structure, roll-over-period, commitment fee etc.) • Credit risk process (information asymmetry, adverse selection, moral hazard, creditworthiness, trustworthiness, rating) • Portfolio theory (risk & return, covariance & correlation, risk-return-diagram, calculation of optimal portfolio)
	<p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <p>Part A: Financing</p> <ul style="list-style-type: none"> • Fundamentals and forms of financing at a glance • External financing instruments • Instruments of internal financing • Special features of start-up financing

	<ul style="list-style-type: none"> • Forms of financing under consideration of the company life cycle <p>Part B: Fundamentals of financial and liquidity management</p> <ul style="list-style-type: none"> • Investment & financing from the point of view of the annual financial statements and liquidity • Fundamentals of financial planning • Cash flow and cash flow statement <p>Part C: investment</p> <ul style="list-style-type: none"> • Basic problems with investment decisions
Course contents	<ul style="list-style-type: none"> • Overview of investment calculation procedures • Cost/profit-oriented (static) investment calculations • Cash flow-oriented (dynamic) investment calculations • Qualitative investment evaluation - benefit analysis <p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <p>Part A: Statistics with spreadsheets:</p> <ul style="list-style-type: none"> • Building data and spreadsheets for statistical analysis (data entry, automatic data generation, formatting, data structures) • Use of basic arithmetic operations on statistical data (addition, subtraction, division, multiplication, powers etc.) • Use of selected special functions (e.g. financial mathematical or statistical functions) <p>Part B: Fundamentals of Statistics:</p> <ul style="list-style-type: none"> • Introduction to descriptive statistics (graphical representation of data and distributions, calculations of statistical central and scatter measures, test for normal distribution of data) and data interpretation • Introduction to closing statistics (difference test for nominal, ordinal and cardinaly scaled data) • Introduction to correlation and factor analysis <p>Part C: Structure of a data set and variable declaration:</p> <ul style="list-style-type: none"> • Structure and structure of a data set for statistical analysis using software • Determination and development of variables (dependent, independent, dummy, interaction) and scaling (nominal, ordinal, interval, cardinal) <p>The (theoretical) contents will be expanded by practical examples including soft-ware support.</p>
Teaching and learning methods	<p><u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u></p> <p>50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <p><u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <p>50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
Evaluation Methods Criteria	<p><u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u></p> <p>Final exam</p> <p><u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u></p> <p>Final exam and Quiz</p> <p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> - Seminar Paper - Final Exam
Literature recommendation	<p><u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u></p> <p>de Longueville, M. (2018). Wirtschaftsmathematik einfach erklärt: Eine kurze Einführung in die notwendigen Grundlagen. Wiesbaden: Springer Verlag.</p> <p>Hettich, G., Jüttler, H., & Luderer, B. (2019). Mathematik für Wirtschaftswissenschaftler und Finanzmathematik. München: Oldenbourg Verlag.</p> <p>Kamps, U., Cramer, E., & Oltmanns, H. (2019). Wirtschaftsmathematik: Einführendes Lehr- und Arbeitsbuch.</p>

	<p>München: Walter de Gruyter. Langenbahn, C.-M. (2018). Quantitative Methoden der Wirtschaftswissenschaften: Verstehen durch Aufgaben und Lösungen. München: Walter de Gruyter. Shikham, V. (2019). Mathematik für Wirtschaftswissenschaftler: In 60 fachübergreifenden Vorlesungen präsentiert. Wiesbaden: Springer Verlag.</p> <p><u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u></p> <p>Bekaert, G., & Hodrick, R. (2018). International financial management. Cambridge, UK: Cambridge University Press. Buchholz, R. (2018). Internationale Rechnungslegung: Die wesentlichen Vorschriften nach IFRS und HGB – mit Aufgaben und Lösungen. Berlin: Erich Schmidt Verlag. Coenenberg, A. G., Haller, A., Schultze, W. (2018). Jahresabschluss und Jahresabschlussanalyse: Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundlagen – HGB, IAS/IFRS, US-GAAP, DRS. Stuttgart: Schaeffer-Poeschel. Douppnik, T., Finn, M., Gotti, G., & Perera, H. (2015). International accounting. New York, NY: McGraw-Hill. Eun, C., & Resnick, B. G. (2018). International financial management. New York, NY: McGraw-Hill.</p>
Literature recommendation	<p>Heno, R. (2018). Jahresabschluss nach Handelsrecht, Steuerrecht und internationalen Standards (IFRS). Berlin-Heidelberg: Springer Verlag.</p> <p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <p>Becker, H. P., & Peppmeier, A. (2018). Investition und Finanzierung: Grundlagen der betrieblichen Finanzwirtschaft. Wiesbaden: Springer Verlag. Gibbson, G., Hisrich, R. D., & DaSilva, C. M. (2015). Entrepreneurial finance: A global perspective. Thousand Oaks, CA: SAGE Publications. Hirth, H. (2017). Grundzüge der Finanzierung und Investition. München: Walter de Gruyter. Hölscher, R., & Helms, N. (2018). Investition und Finanzierung. Berlin: Walter de Gruyter. Pape, U. (2018). Grundlagen der Finanzierung und Investition: Mit Fallbeispielen und Übungen. München: Walter de Gruyter. Perridon, L., Steiner, M., & Rathgeber, A. W. (2016). Finanzwirtschaft der Unternehmung. München: Vahlen Verlag. Situm, M. (2016). Finanzierungsstruktur optimieren: Praxisleitfaden für Unternehmer und Berater. Herne: NWB Verlag.</p> <p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <p>Bamberg, G., Baur, F., & Krapp, M. (2017). Statistik: Eine Einführung für Wirtschafts- und Sozialwissenschaftler. Berlin: Walter de Gruyter. Cleff, T. (2015). Deskriptive Statistik und Explorative Datenanalyse: Eine computergestützte Einführung mit Excel, SPSS und STATA. Wiesbaden: Springer Verlag. Kohn, W., & Öztürk, R. (2017). Statistik für Ökonomen: Datenanalyse mit R und SPSS. Wiesbaden: Springer Verlag. Leohnhart, R. (2017). Lehrbuch Statistik: Einstieg und Vertiefung. Bern: Hogrefe Verlag. Steland, A. (2016). Basiswissen Statistik: Kompaktkurs für Anwender aus Wirtschaft, Information und Technik. Berlin-Heidelberg: Springer Verlag. Zwerenz, K. (2015). Statistik: Einführung in die computergestützte Datenanalyse. Berlin: Walter de Gruyter.</p>
Acquisition of skills	<p><u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u></p> <p>The students</p> <ul style="list-style-type: none"> • Can graphically display and interpret linear and special functions. • Can transform mathematical formulas. • Can derive mathematical functions and solve extreme value problems. • Can calculate simple interest and compound interest. • Understand the concepts of capital value and NPV. • Can calculate annuities of long-term financing and create a repayment schedule. <p><u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u></p> <p>The students know the fundamentals of international accounting according to IFRS and the area of international finance with selected decision fields.</p> <p>The students</p> <ul style="list-style-type: none"> • Are familiar with the main differences and principles of international accounting (IFRS, US-GAAP). • Are able to assess selected accounting issues. • Know short, medium and long-term financing instruments. • Are in a position to evaluate the financial and economic situation of a company on the basis of the annual financial statement analysis. • Know the basic features of the credit risk process from the point of view of credit institutions. • Know the fundamentals of a company rating. • Are able to calculate and negotiate financing costs. <p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Understand the relationship between balance sheet, profit and liquidity. • Know the basic concepts and fundamentals of financial planning. • Can calculate cash flows and interpret cash flow statements. • Recognize the basic problems in investment decisions. • Can apply static and dynamic investment calculation methods. • Understand the time value of money and the fundamentals of compound interest calculation and discounting. • Know the financing forms at a glance and their advantages and disadvantages. • Are able to assess the effects of financing decisions on business objectives.

	<ul style="list-style-type: none"> • Are able to assess essential forms of financing.
Course contents	<p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • can analyze statistical data using a spreadsheet program. • possess basic knowledge of quantitative methods in economics and basic knowledge of statistical methods and procedures for describing and analyzing economic data. • are able to evaluate and perform descriptive statistics (empirical distribution, mean values, measures of dispersion), probability calculations, one and two-dimensional random variables, theoretical distributions, random samples and sample distributions as well as estimation procedures (confidence intervals) and test procedures (parameter tests, analysis of variance, distribution tests). • are able to structure and compile larger data sets.
Course contents	<p><u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u></p> <p>Part A: Linear Algebra:</p> <ul style="list-style-type: none"> • Images or functions with one or more variables • Forming and solving formulas and equations • Linear equations incl. graphical representation • Special mathematical functions (exponential function, logarithm etc.) <p>Part B: Analysis</p>
Course contents	<ul style="list-style-type: none"> • Differential calculus (simple and partial) • Extreme value tasks (determination of minima and maxima, turning and saddle points) <p>Part C: Interest calculation:</p> <ul style="list-style-type: none"> • Introduction to interest calculations (simple interest, compound interest, accumulation and discounting) • Introduction to the concept of present value and the capital value method • Calculation of annuities and creation of a repayment plan <p><u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u></p> <p>Part A: International Accounting</p> <ul style="list-style-type: none"> • Basic definitions and introduction into IFRS • Differences and similarities of IFRS compared to UGB/HGB • Statement of financial positions, statement of comprehensive income, statement of cash flows & statement of changes in equity • Reading and interpreting an IFRS financial statement <p>Part B: International Finance</p> <ul style="list-style-type: none"> • Theory of cost of capital (WACC concept, tax shield, cost of equity & cost of debt) • CAPM, WACC & enterprise value • Equity vs. debt • Short- and long-term financial instruments (revolving credit facility (RCF), overdraft, trade credit, factoring, long-term credit, leasing) • Financing costs (interest rate, interest rate structure, roll-over-period, commitment fee etc.) • Credit risk process (information asymmetry, adverse selection, moral hazard, creditworthiness, trustworthiness, rating) • Portfolio theory (risk & return, covariance & correlation, risk-return-diagram, calculation of optimal portfolio) <p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <p>Part A: Financing</p> <ul style="list-style-type: none"> • Fundamentals and forms of financing at a glance • External financing instruments • Instruments of internal financing • Special features of start-up financing • Forms of financing under consideration of the company life cycle <p>Part B: Fundamentals of financial and liquidity management</p> <ul style="list-style-type: none"> • Investment & financing from the point of view of the annual financial statements and liquidity • Fundamentals of financial planning • Cash flow and cash flow statement <p>Part C: investment</p> <ul style="list-style-type: none"> • Basic problems with investment decisions • Overview of investment calculation procedures • Cost/profit-oriented (static) investment calculations • Cash flow-oriented (dynamic) investment calculations • Qualitative investment evaluation - benefit analysis <p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <p>Part A: Statistics with spreadsheets:</p> <ul style="list-style-type: none"> • Building data and spreadsheets for statistical analysis (data entry, automatic data generation, formatting, data structures) • Use of basic arithmetic operations on statistical data (addition, subtraction, division, multiplication, powers etc.) • Use of selected special functions (e.g. financial mathematical or statistical functions) <p>Part B: Fundamentals of Statistics:</p>

	<ul style="list-style-type: none"> • Introduction to descriptive statistics (graphical representation of data and distributions, calculations of statistical central and scatter measures, test for normal distribution of data) and data interpretation • Introduction to closing statistics (difference test for nominal, ordinal and cardinaly scaled data) • Introduction to correlation and factor analysis <p>Part C: Structure of a data set and variable declaration:</p> <ul style="list-style-type: none"> • Structure and structure of a data set for statistical analysis using software • Determination and development of variables (dependent, independent, dummy, interaction) and scaling (nominal, ordinal, interval, cardinal) <p>The (theoretical) contents will be expanded by practical examples including soft-ware support.</p>
Teaching and learning methods	<p><u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u></p> <p>50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <hr/> <p><u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <hr/> <p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <p>50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
Teaching and learning methods	<p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
Evaluation Methods Criteria	<p><u>Business Mathematics /ILV / LV-Nr: FIN 1 / 2.Semester / ECTS: 1</u></p> <p>Final exam</p> <hr/> <p><u>International Accounting & Finance (E) /ILV / LV-Nr: FIN 4 / 4.Semester / ECTS: 2</u></p> <p>Final exam and Quiz</p> <hr/> <p><u>Investment & Financing /ILV / LV-Nr: FIN 3 / 2.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <hr/> <p><u>Statistical Methods & Data Analysis /ILV / LV-Nr: FIN 2 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> - Seminar Paper - Final Exam

Module number: LEA	Leadership	Scope:	
		10	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	1. Semester		
	2. Semester		
	3. Semester		
	4. Semester		
Level	1. Semester: Bachelor / 2. Semester: Bachelor / 3. Semester: Bachelor / 4. Semester: Bachelor		
Previous knowledge	1. Semester: none / 2. Semester: none / 3. Semester: • Communication, Presentation & Rhetoric / 4. Semester: • Communication, Presentation & Rhetoric • Human Resources Management • Organizational & Personnel Psychology		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Agile Project Management /ILV / LV-Nr: LEA 2 / 2.Semester / ECTS: 2</u> Hofert, S. (2018). Das agile Mindset: Mitarbeiter entwickeln, Zukunft der Arbeit gestalten. Wiesbaden: Springer. Kopp, D. (2019). Industrie 4.0: Agiles Arbeiten – Die Zukunft des Projektmanagement. Wien: Westermann. Kraus, G., & Westermann, R. (2019). Projektmanagement mit System: Organisation, Methoden, Steuerung. Wiesbaden: Springer Verlag. Kusay-Merkle, U. (2018). Agiles Projektmanagement im Berufsalltag: Für mittlere und kleine Projekte. Berlin-Heidelberg: Springer Verlag. Kuster, J., Bachmann, C., Huber, E., Hubmann, M., Lippmann, R., Schneider, E., Schneider, P., Witschi, U., & Wüst, R. (2019). Handbuch Projektmanagement: Agil – Klassisch – Hybrid. Wiesbaden: Springer Verlag. Timinger, H. (2017). Modernes Projektmanagement: Mit traditionellen, agilem und hybridem Vorgehen zum Erfolg. Weinheim: Wiley.		
	<u>Communication, Presentation & Rhetoric /ILV / LV-Nr: LEA 1 / 1.Semester / ECTS: 3</u> Braun, R. (2018). Die Macht der Rhetorik: Besser reden – mehr erreichen. München: Redline Verlag. Ehlers, M. (2018). Rhetorik - Die Kunst der Rede im digitalen Zeitalter. Kulmbach: Börsenmedien AG. Haas, H. (2018). Flipchart: Das Praxisbuch für Einsteiger. Frechen: mitp Verlags GmbH. Quintanilla, K. M., & Wahl, S. T. (2019). Business and professional communication: KEYS for workplace excellence. Thousand Oaks, CA: SAGE. Renz, K.-C. (2016). Das 1 x 1 der Präsentation: Für Schule, Studium und Beruf. Wiesbaden: Springer Verlag. Schulenburg, N. (2018). Exzellent präsentieren: Die Psychologie erfolgreicher Ideenvermittlung – Werkzeuge und Techniken für herausragende Präsentationen. Wiesbaden: Springer Verlag.		
	<u>Competence & Talent Management / /ILV / LV-Nr: LEA 4 / 4.Semester / ECTS: 2</u> Bornewasser, M. (2018) (Hrsg.). Vernetztes Kompetenzmanagement: Gestaltung von Lernprozessen in organisationsübergreifenden Strukturen. Wiesbaden: Springer Verlag. Hehn, S. (2016). Systematisches Talent Management: Kompetenzen strategisch einsetzen. Stuttgart: Schäffer-Poeschel. Kauffeld, S., & Frerichs, F. (2018) (Hrsg.). Kompetenzmanagement in kleinen und mittelständischen Unternehmen: Eine Frage der Betriebskultur? Wiesbaden: Springer Verlag. Minocha, S., & Hristov, D. (2019). Global talent management: An integrated approach. Thousand Oaks, CA: SAGE Publications. Nagler, S., & Löffler, G. (2017). Strategisches Talentmanagement: Die besten Mitarbeiter finden, fördern und binden. Weinheim: Beltz Verlag. North, K., Reinhardt, K., & Sieber-Suter, B. (2018). Kompetenzmanagement in der Praxis: Mitarbeiterkompetenzen systematisch identifizieren, nutzen und entwickeln. Mit vielen Praxisbeispielen. Wiesbaden: Springer Verlag.		
	<u>Conflict Management, Mediation & Negotiation /ILV / LV-Nr: LEA 3 / 3.Semester / ECTS: 3</u> Berning, D. (2017). Mediation und Konfliktkultur: Wie Top-Manager Konflikte lösen. Wiesbaden: Springer Verlag. Fritzsche, T. (2016). Souverän verhandeln: Psychologische Strategien und Methoden. Bern: Hogrefe Verlag. von Kanitz, A. (2018). Crashkurs Professionell Moderieren – inkl. Arbeitshilfen online. Freiburg: Haufe-Lexware. Opresnik, M. O. (2014). Die Geheimnisse erfolgreicher Verhandlungsführung: Besser verhandeln – in jeder Beziehung. Berlin-Heidelberg: Springer Verlag. Rabe, C. S., & Wode, M. (2014). Mediation: Grundlagen, Methoden, rechtlicher Rahmen. Berlin-Heidelberg: Springer Verlag. Schienle, W., & Steinborn, A. (2016). Psychologisches Konfliktmanagement: Professionelles Handwerkszeug für Fach- und Führungskräfte. Wiesbaden: Springer Verlag. Schwarz, G. (2014). Konfliktmanagement: Konflikte erkennen, analysieren, lösen. Wiesbaden: Springer Verlag. Tröndle, J. (2018). Konfliktauflösung durch Selbstveränderung: Mediation als Subjektivierung. Wiesbaden: Springer Verlag.		
Acquisition of skills	<u>Agile Project Management /ILV / LV-Nr: LEA 2 / 2.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Are able to define, design, plan, implement and evaluate projects of low complexity. • Can structure projects, plan them and use team members in a meaningful way. • Can manage projects responsibly with the help of suitable project planning software. • Are able to create a requirement specification and a final report. • Understand the difference between classic and agile project management. 		

	<ul style="list-style-type: none"> • Can use and apply agile methods in project management.
Acquisition of skills	<p><u>Communication, Presentation & Rhetoric /ILV / LV-Nr: LEA 1 / 1.Semester / ECTS: 3</u></p> <p>The students</p> <ul style="list-style-type: none"> • Are able to plan and structure presentation topics in a target-oriented manner using various media and present them professionally to a specialist audience. • Know the basic concepts of communicative processes and are able to consciously use content and relationship aspects of human communication. • Know the basic presentation techniques.
	<p><u>Competence & Talent Management / /ILV / LV-Nr: LEA 4 / 4.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Can recognize or identify talents in a company. • Can set up a talent management system. • Can use selected talent management tools. • Are familiar with the concept of the competency model and its relevance in personnel management.
	<p><u>Conflict Management, Mediation & Negotiation /ILV / LV-Nr: LEA 3 / 3.Semester / ECTS: 3</u></p> <p>The students</p> <ul style="list-style-type: none"> • Recognize the need for communicative competence in conflict situations. • Develop the ability to analyze conflicts and use them constructively. • Know the essential negotiation models and techniques and can apply them successfully in specific situations. • Know the essential cognitive and emotional influencing factors in negotiation processes. • Can successfully mediate in conflict situations. • Know the essential de-escalation and dialogue techniques within the framework of mediation procedures.
Course contents	<p><u>Agile Project Management /ILV / LV-Nr: LEA 2 / 2.Semester / ECTS: 2</u></p> <p>After the basic definition of the project management functions, the students are introduced to the application in practice. In particular, the tasks of the project manager as well as other roles in project teams and the most important project management tools and methods are discussed. The course contents include the project concept and project types as well as performance planning, resource and cost planning, project organization, IT-supported project documentation and the concluding project manual. Particular importance is attached to the question of how agility can be combined and implemented with classical project management.</p> <p>Part A: Grundlagen des Projektmanagements</p> <ul style="list-style-type: none"> • Importance of project management for companies • Project definition & differentiation from the project order • Project planning & organization • Roles & responsibilities in the project • Project implementation and controlling • Project completion • Success factors in project management • Contents of the project manual • Introduction of time management & stress factors in projects • Introduction and creation of a time and milestone plan with the aid of software <p>Part B: Agility in project management</p> <ul style="list-style-type: none"> • Building an agile mindset with values and principles • Scrum and Scrum roles (product owner, development team, Scrum Master) • Application of agile techniques (use cases, personas, burn up chart, cumulative flow diagram, earned value analysis) • Fundamentals of Kanban and Scrumban
	<p><u>Communication, Presentation & Rhetoric /ILV / LV-Nr: LEA 1 / 1.Semester / ECTS: 3</u></p> <p>The students are taught the fundamentals of social skills, speaking, reading, writing and presentation skills. They impart and present contents from business, politics, culture and history as well as intercultural contexts. Discussion skills and presentation of specific economic topics are the main focus. After a short theoretical introduction to presentation techniques and rhetoric, case studies and exercises are used to familiarize students with oral and medial communication.</p> <p>Particular attention is paid to the preparation of content (structure and outline) and the execution of presentations (preparation, targeted use of media).</p> <p>Basic information about the basic components of communicative processes is conveyed. Message and meaning as well as content and relationship aspects of human communication should be simulated. The aim of the presentation techniques is to teach the students about the effective channels (language, voice, body, space) of presentation and to gain initial experience about their effective use in order to be able to present more functional presentations.</p>
	<p><u>Competence & Talent Management / /ILV / LV-Nr: LEA 4 / 4.Semester / ECTS: 2</u></p> <p>Part A: Fundamentals of competence & talent management</p> <ul style="list-style-type: none"> • Definition of competence & talent management and classification in the area of human resources management • Identification of talents (measurement of talent, measurement of performance, measurement of competencies, measurement of potential)

	<ul style="list-style-type: none"> • Core elements for designing a talent management system (Attraction, Development, Retention, Placement) • Framework conditions for successful talent management <p>Part B: Deepening in competence & talent management</p> <ul style="list-style-type: none"> • Introduction of a talent management system • Finding talents (selection procedure, employer tuning) • Retaining talent (career paths, team development) • Development and promotion of talents (coaching, mentoring, leading talents) • Development of a competence & talent management strategy
Course contents	<p>Part C: Instruments of competence & talent management</p> <ul style="list-style-type: none"> • Competence model, competence catalogue and competences (professional competence, methodological competence, social competence, personnel competence) • Role catalog and role profiles • Competence diagnosis and appraisal interview • Competence development plan and maturity model • Target agreement and performance measurement • Talent and team analysis • Analysis of professional interests and assessment of cognitive abilities • 360-degree feedback and coaching • HR analytics
	<p><u>Conflict Management, Mediation & Negotiation /ILV / LV-Nr: LEA 3 / 3.Semester / ECTS: 3</u></p> <p>Part A: Conflict management</p> <ul style="list-style-type: none"> • Communication models and conflict theories • Phases of conflict transformation • Tools for conflict resolution and prevention • Case-related development of conflict solutions and agreements <p>Part B: Negotiation techniques</p> <ul style="list-style-type: none"> • Models, strategies and techniques of negotiation • Behavioral aspects in bargaining/negotiation • Role plays and case studies on real negotiation situations <p>Part C: Mediation</p> <ul style="list-style-type: none"> • Conflict escalation models • Deescalation and dialogue techniques • Methods of business mediation • Case study of phases of the mediation process
Teaching and learning methods	<p><u>Agile Project Management /ILV / LV-Nr: LEA 2 / 2.Semester / ECTS: 2</u></p> <p>The course is conducted with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures).</p> <ul style="list-style-type: none"> • In addition, The students plan a project using software.
	<p><u>Communication, Presentation & Rhetoric /ILV / LV-Nr: LEA 1 / 1.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • The course is conducted with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures). • In addition, the students will solve and present problems in group work, which will be discussed in the plenum. • Selected exercises are used to promote and develop students' communication and rhetorical skills.
	<p><u>Competence & Talent Management / /ILV / LV-Nr: LEA 4 / 4.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • The course is conducted with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures). • In addition, the students will solve and present problems in group work, which will be discussed in the plenum. • Selected exercises are used to develop the skills to recognize competences and talents.
Evaluation Methods Criteria	<p><u>Agile Project Management /ILV / LV-Nr: LEA 2 / 2.Semester / ECTS: 2</u></p> <p>Project documentation</p>
	<p><u>Communication, Presentation & Rhetoric /ILV / LV-Nr: LEA 1 / 1.Semester / ECTS: 3</u></p> <p>final presentation</p>
	<p><u>Competence & Talent Management / /ILV / LV-Nr: LEA 4 / 4.Semester / ECTS: 2</u></p>

	<ul style="list-style-type: none">• Final presentation• Seminar paper
	<p><u>Conflict Management, Mediation & Negotiation /ILV / LV-Nr: LEA 3 / 3.Semester / ECTS: 3</u> final presentations</p>

Module number:	Marketing, Customer & Sales Management	Scope:	
MKV		7	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	1. Semester		
	3. Semester		
Level	1. Semester: Bachelor / 3. Semester: Bachelor / 3. Semester: none		
Previous knowledge	1. Semester: none / 3. Semester: • Marketing (E)		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Digitales Marketing: E-Competence & Social Media (E) /ILV / LV-Nr: MKV 3 / 3.Semester / ECTS: 2</u> Dahl, S. (2018). Social media marketing. London, UK: SAGE Publications. Hanlon, A. (2019). Digital marketing: Strategic planning & integration. London, UK: SAGE Publications. Heinemann, G. (2019). Der neue Online-Handel: Geschäftsmodelle, Geschäftssysteme und Benchmarks im E-Commerce. Wiesbaden: Springer Verlag. Kreutzer, R. T. (2017). Praxisorientiertes Online-Marketing: Konzepte – Instrumente - Checklisten. Wiesbaden: Springer Verlag. Lammenett, E. (2017). Praxiswissen Online-Marketing: Affiliate- und E-Mail-Marketing, Suchmaschinenmarketing, Online-Werbung, Social Media, Facebook-Werbung. Wiesbaden: Springer Verlag. Tuten, T. L., & Solomon, M. R. (2018). Social media marketing. London, UK: SAGE Publications.		
	<u>Marketing (E) /ILV / LV-Nr: MKV 1 / 1.Semester / ECTS: 3</u> Bruhn, M. (2019). Marketing: Grundlagen für Studium und Praxis. Wiesbaden: Springer Verlag. Kotler, P., Keller, K. L., & Opresnik M. O. (2017). Marketing-Management: Konzepte – Instrumente – Unternehmensfallstudien. Hallbergmoos: Pearson. Kotler, P., Armstrong, G., Harris, L. C., & Piercy, N. (2016). Grundlagen des Marketing. Hallbergmoos: Pearson. Meffert, H., Burmann, C., Kirchgeorg, M., & Eisenbeiß, M. (2019). Marketing: Grundlagen marktorientierter Unternehmensführung, Konzepte – Instrumente - Praxisbeispiele. Wiesbaden: Springer Verlag. Winnen, L., Rühle, A., & Wrobel, A. (2019). Innovativer Einsatz digitaler Medien in Marketing. Wiesbaden: Springer Verlag.		
	<u>Sales & Customer Relationship Management (E) /ILV / LV-Nr: MKV 2 / 3.Semester / ECTS: 2</u> Biesel, H., & Hame, H. (2018). Vertrieb und Marketing in der digitalen Welt: So schaffen Unternehmen die Business Transformation in der Praxis. Wiesbaden: Springer Verlag. Entrup, M. L., & Goetjes, D. (2019). Sales & Operations Planning in der Konsumgüterindustrie: Mit Best-Practice-Prozessen nachhaltig die Wettbewerbsfähigkeit steigern. Wiesbaden: Springer Verlag. Menthe, T., & Sieg, M. (2018). Kundennutzen – Schlüssel zum Verkaufserfolg. Wiesbaden: Springer. Pufahl, M. (2019). Sales Performance Management: Exzellenz im Vertrieb mit ganzheitlichen Steuerungskonzepten. Wiesbaden: Springer Verlag. Riedl, H., & Printing, C. (2019). Digitalisierung im Filialsystem: Prozesse und Module für Umsetzung und Führung. Wiesbaden: Springer Verlag. Scheed, B., & Scherer, P. (2019). Strategisches Vertriebsmanagement: B2B-Vertrieb im digitalen Zeitalter. Wiesbaden: Springer Verlag.		
Acquisition of skills	<u>Digitales Marketing: E-Competence & Social Media (E) /ILV / LV-Nr: MKV 3 / 3.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know the modern methods of e-marketing and social media marketing. • Know the context of online marketing strategies. • Can apply the concept of 4P, 5P and/or 7P to e-marketing. • Know the necessary organizational requirements for successful e-marketing. • Can independently develop and evaluate e-marketing strategies. 		
	<u>Marketing (E) /ILV / LV-Nr: MKV 1 / 1.Semester / ECTS: 3</u> The students <ul style="list-style-type: none"> • Know the problems and solutions of marketing management. • Have mastered the instruments of the marketing mix. • Know the basic features of consumer behavior and question marketing approaches from an ethical point of view. • Understand the influence of digital marketing on corporate strategy. 		
	<u>Sales & Customer Relationship Management (E) /ILV / LV-Nr: MKV 2 / 3.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Are familiar with the basic concepts of sales management and customer loyalty management. • Can classify and evaluate the structure of a sales organization. • Are familiar with the context and the diverse requirements placed on sales employees. • Know the background of the CRM approach and understand the challenges and advantages of a CRM system. • Can evaluate CRM implementation projects on the basis of success factors. • Know the possible applications of digitization in CRM. 		
Course contents	<u>Digitales Marketing: E-Competence & Social Media (E) /ILV / LV-Nr: MKV 3 / 3.Semester / ECTS: 2</u>		

	<p>The course presents modern methods of digital and e-marketing and their background. Both theoretical and practical knowledge in the field of social networks and social media marketing are imparted. The main focus of the course is on the following topics:</p> <ul style="list-style-type: none"> • Background knowledge on e-commerce (customer expectations and requirements; social, legal & ethical issues)
<p>Course contents</p>	<ul style="list-style-type: none"> • Online and social media marketing strategies • Online and social media goals • Tactics in digital marketing (search engine optimization [SEO], content marketing, inbound marketing, social media marketing, pay-per-click, partner marketing, native advertising, email marketing, online PR) • e-Marketing mix and expansion of 4P in online context • Organizational requirements for digital and online marketing • Monitoring, measurement, online reputation management & public relations
	<p><u>Marketing (E) /ILV / LV-Nr: MKV 1 / 1.Semester / ECTS: 3</u></p> <p>Teaching the fundamentals of marketing under the following aspects:</p> <ul style="list-style-type: none"> • Definition and application areas of marketing • Importance and tasks of marketing in the 21st century • Social responsibility and ethics in marketing • Strategic marketing / market segmentation • Analysis of buyer behavior in consumer goods markets • Marketing mix (4P) • International marketing • Market orientation in corporate culture and leadership • Future prospects of marketing
	<p><u>Sales & Customer Relationship Management (E) /ILV / LV-Nr: MKV 2 / 3.Semester / ECTS: 2</u></p> <p>The lecture offers an overview of the topics of sales management and customer loyalty management, especially in the SME environment and with special emphasis on the following topics:</p> <ul style="list-style-type: none"> • Tools and methods of sales management • Structure, organization and optimization of the sales structure • Recruitment & further development of sales employees • Sales policy objectives and strategies • Sales and negotiation process in distribution • Area of responsibility of customer relationship management • Quality and satisfaction measurement as a basis for CRM • Success factors for the introduction of a CRM system (also under data protection aspects)
<p>Teaching and learning methods</p>	<p><u>Digitales Marketing: E-Competence & Social Media (E) /ILV / LV-Nr: MKV 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.
	<p><u>Marketing (E) /ILV / LV-Nr: MKV 1 / 1.Semester / ECTS: 3</u></p> <p>33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
	<p><u>Sales & Customer Relationship Management (E) /ILV / LV-Nr: MKV 2 / 3.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
<p>Evaluation Methods Criteria</p>	<p><u>Digitales Marketing: E-Competence & Social Media (E) /ILV / LV-Nr: MKV 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
	<p><u>Marketing (E) /ILV / LV-Nr: MKV 1 / 1.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
	<p><u>Sales & Customer Relationship Management (E) /ILV / LV-Nr: MKV 2 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz

Module number:	Strategic Management	Scope:	
STM		5	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	1. Semester		
	4. Semester		
Level	1. Semester: Bachelor / 4. Semester: Bachelor		
Previous knowledge	1. Semester: none / 4. Semester: • Introduction to BWL • Strategic Management & Business Ethics • Fundamentals of Entrepreneurship • Strategy Development & Execution (E) • Start-up Management		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Business Models: Analysis & Application /ILV / LV-Nr: STM 2 / 4.Semester / ECTS: 3</u> Bock, A. J., & George, G. (2018). The business model book: Design, build and adapt business ideas that drive business growth. Harlow, UK: Pearson. Gassmann, O., Frankenberger, K., & Csik, M. (2014). The business model navigator: 55 models that will revolutionise your business. Harlow, UK: Pearson. Glauner, F. (2016). Zukunftsfähige Geschäftsmodelle und Werte: Strategieentwicklung und Unternehmensführung in disruptiven Märkten. Berlin-Heidelberg: Springer Verlag. Klasen, J. (2019). Business Transformation: Praxisorientierter Leitfaden zur erfolgreichen Neuausrichtung von Unternehmen und Geschäftsfeldern. Wiesbaden: Springer Verlag. Linz, C., Müller-Stewens, G., & Zimmermann, A. (2017). Radical business model transformation: Applying behavioural insights for improved organizational strategy. London: Kogan Page.		
	<u>Strategic Management & Business Ethics /ILV / LV-Nr: STM 1 / 1.Semester / ECTS: 2</u> Bea, F. X., & Haas, J. (2017). Strategisches Management. Konstanz: UVK Verlag. Erner, M. (2019). Management 4.0 – Unternehmensführung im digitalen Zeitalter. Berlin-Heidelberg: Springer Verlag. Gassmann, O., & Sutter, P. (2016). Digitale Transformation im Unternehmen gestalten: Geschäftsmodelle, Erfolgsfaktoren, Handlungsanweisungen, Fallstudien. München: Carl Hanser Verlag. Hinterhuber, H. H. (2015). Strategische Unternehmensführung: Das Gesamtmodell für nachhaltige Wertsteuerung. Berlin: Erich Schmidt Verlag. Klasen, J. (2019). Business Transformation: Praxisorientierter Leitfaden zur erfolgreichen Neuausrichtung von Unternehmen und Geschäftsfeldern. Wiesbaden: Springer Verlag. Spinello, R. A. (2019). Business ethics: Contemporary issues and cases. Thousand Oaks, CA: SAGE. Tokarski, K. O., Schellinger, J., & Berchtold, P. (2019) (Hrsg.). Nachhaltige Unternehmensführung: Herausforderungen und Beispiele aus der Praxis. Wiesbaden: Springer Verlag. Welge, M. K., Al-Laham, A., & Eulerich, M. (2017). Strategisches Management: Grundlagen – Prozess – Implementierung. Wiesbaden: Springer.		
Acquisition of skills	<u>Business Models: Analysis & Application /ILV / LV-Nr: STM 2 / 4.Semester / ECTS: 3</u> The students <ul style="list-style-type: none"> • Understand and apply the methods of business model innovation (metamodel, process model, techniques and results). • Are able to analyze a (digital) business model and develop/implement their own business models. • Are able to reflect on the results independently. 		
	<u>Strategic Management & Business Ethics /ILV / LV-Nr: STM 1 / 1.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Understand the main factors influencing changing market and environmental conditions in highly interconnected and interacting markets. • Can make basic strategic business considerations that are value-based and committed to a stakeholder approach. • Are able to analyze current market, environmental and environmental conditions in small and medium-sized enterprises. • Are familiar with the fundamental principles of corporate and economic ethics and are able to contribute to discussions, particularly in the area of corporate governance. • Understand the influence of industry 4.0 and digitization on the strategic orientation of companies. • Know the process of introducing a corporate strategy using selected business management instruments. 		
Course contents	<u>Business Models: Analysis & Application /ILV / LV-Nr: STM 2 / 4.Semester / ECTS: 3</u> Part A: Fundamentals of modeling business models: <ul style="list-style-type: none"> • Characteristics • Elements and levels of business models • Work with current business model concepts: Business model canvas • Value proposition design • Business model navigator, business model kit, lean startup, design thinking, Sprint, otherness, etc. Part B: Analysis and development of business models: <ul style="list-style-type: none"> • Development and evaluation of business ideas (trend research, future industries, etc.) • Procedure for business model innovation • Special features in the development of business models: e.g. digital business modelling, high-tech start-ups, web- 		

	<p>based business models, service and service-based business models;</p> <p>Part C: Examples of innovative business models</p>
<p>Course contents</p>	<p>Examples from the business-to-consumer area; Examples from the business-to-business area. Examples of small and medium-sized enterprises</p> <p><u>Strategic Management & Business Ethics /ILV / LV-Nr: STM 1 / 1.Semester / ECTS: 2</u></p> <p>Part A: Elements of strategic management • The strategy process • Mission and vision • Instruments of strategic planning (environmental analysis, environment analysis external & internal, SWOT analysis, scenario technique, dolphin method, experience curve, benchmarking) • Strategy models (portfolio technology, Porter value chain, Ansoff matrix, 7S concept, St. Gallen management model, digitalization in strategy development)</p> <p>Part B: Corporate governance & business ethics • Corporate Governance Code in Austria & Germany • Strategic sustainability and CSR management • Value-oriented leadership (ethical leadership) • Business ethics in the context of digitization • Selected aspects of corporate ethics (human rights, labor standards, environment, prevention of corruption)</p>
<p>Teaching and learning methods</p>	<p><u>Business Models: Analysis & Application /ILV / LV-Nr: STM 2 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • 20 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. <p><u>Strategic Management & Business Ethics /ILV / LV-Nr: STM 1 / 1.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
<p>Evaluation Methods Criteria</p>	<p><u>Business Models: Analysis & Application /ILV / LV-Nr: STM 2 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final presentation and • Term paper <p><u>Strategic Management & Business Ethics /ILV / LV-Nr: STM 1 / 1.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz

Module number:	Strategic Marketing	Scope:	
SMK		5	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	2. Semester		
	3. Semester		
Level	2. Semester: Bachelor / 3. Semester: English version will be available soon		
Previous knowledge	2. Semester: • Marketing (E) / 2. Semester: • Marketing (E) • Methods of Empirical Social Research / 3. Semester: • Marketing (E)		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Brand Management (E) /ILV / LV-Nr: SMK 2 / 2.Semester / ECTS: 1</u> Beverland, M. (2018). Brand management: Co-creating meaningful brands. Thousand Oaks, CA: SAGE Publications. Cloosterman, M., & Hoekstra, L. (2019). Vermögenswert Marke: Mit Brand Management messbar zum Unternehmenserfolg beitragen. Wiesbaden: Springer Verlag. Esch, F.-R. (2017). Strategie und Technik der Markenführung. München: Vahlen Verlag. Keller, K. L. (2013). Strategic brand management: Building, measuring, and managing brand equity. Essex, UK: Pearson. Kugler, S., von Janda-Eble, H. (2017). Markenmanagement mit System: Wie Sie ihre Marke strukturiert aufbauen und führen. Wiesbaden: Springer Verlag. Misof, G., & Schwarz, M. (2017). Innovatives Brand Management: Wie Sie Marken in digitalen Zeiten organisieren, führen und optimieren. Wiesbaden: Springer.		
	<u>Capital Goods & Services Marketing /ILV / LV-Nr: SMK 3 / 3.Semester / ECTS: 2</u> Bruhn, M., Meffert, H., & Hadwich, K. (2019). Handbuch Dienstleistungsmarketing: Planung – Umsetzung - Kontrolle. Wiesbaden: Springer Verlag. King, K. A. (2015). Complete guide to B2B marketing: New tactics, tools and techniques to compete in the digital economy. Harlow, UK: Pearson. Klein, M. (2012). Erfolgreiches Investitionsgütermarketing: Umsatzplus nach dem MASCOTE-Prinzip. Wiesbaden: Springer. Meffert, H., Bruhn, M., & Hadwich, K. (2018). Dienstleistungsmarketing: Grundlagen – Konzepte – Methoden. Wiesbaden: Springer Verlag. Richter, H. P. (2013). Investitionsgütermarketing: Business-to-Business-Marketing von Industrieunternehmen. München: Carl Hanser Verlag. Wirtz, J., Lovelock, C. H., & Chew, P. (2018). Essentials of services marketing. Harlow, UK: Pearson.		
	<u>Market Research (E) /ILV / LV-Nr: SMK 1 / 2.Semester / ECTS: 2</u> Harrison, M., Cupman, J., Truman, O., & Hague, P. N. (2016). Market research in practice: An introduction to gaining greater market insight. London: Kogan Page. Keller, B., Klein, H.-W., & Wirth, T. (2018). Qualität und Data Science in der Marktforschung: Prozesse, Daten und Modelle der Zukunft. Wiesbaden: Springer Verlag. Kuß, A., Wildner, R., & Kreis, H. (2018). Marktforschung: Datenerhebung und Datenanalyse. Wiesbaden: Springer Verlag. Mcquarrie, E. F. (2016). The market research toolbox: A concise guide for beginners. Thousand Oaks, CA: SAGE. Steffen, A., & Doppler, S. (2019). Einführung in die Qualitative Marktforschung: Design – Datengewinnung – Datenauswertung. Wiesbaden: Springer Verlag.		
Acquisition of skills	<u>Brand Management (E) /ILV / LV-Nr: SMK 2 / 2.Semester / ECTS: 1</u> The students <ul style="list-style-type: none"> • Are familiar with the basic strategies and instruments of brand building and brand management. • Know the psychological and emotional backgrounds of brands. • Know the approaches to the monetary measurement of brand value. • Are able to independently develop brand building strategies and evaluate brand management concepts. 		
	<u>Capital Goods & Services Marketing /ILV / LV-Nr: SMK 3 / 3.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know the differences between the different types of products and industries. • Are able to assess and develop a technical marketing and sales concept. • Know the instruments for marketing capital goods and services. 		
	<u>Market Research (E) /ILV / LV-Nr: SMK 1 / 2.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know different qualitative and quantitative methods of market research. • Can develop market research concepts and apply the necessary instruments. • Know qualitative and quantitative analysis methods. • Can prepare a final report on a market research project. 		
Course contents	<u>Brand Management (E) /ILV / LV-Nr: SMK 2 / 2.Semester / ECTS: 1</u> Part A: Fundamentals of brand management <ul style="list-style-type: none"> • Definition of the term brand • The concept of brand equity (brand value, reputation vs. brand equity) • Measurement of brand value (measurement of brand equity, brand awareness, brand association, qualitative and quantitative approaches, brand tracking, brand authenticity) 		

	<p>Part B: Brand management & development</p> <ul style="list-style-type: none"> • The 8 stages of brand development
<p>Course contents</p>	<ul style="list-style-type: none"> • Brand positioning • Brand name, logo and brand elements • Brand experience and brand strategies • The 5 steps of brand stretching • Co-branding • The 3 perspectives of brand innovation <p><u>Capital Goods & Services Marketing /ILV / LV-Nr: SMK 3 / 3.Semester / ECTS: 2</u></p> <p>Transfer of basic marketing knowledge to the field of capital goods and services. This lecture is divided into 2 subtopics:</p> <p>Part A: Capital goods marketing</p> <ul style="list-style-type: none"> • Fundamentals of B2B marketing • Purchasing behavior on business markets / organizational procurement behavior • B2B marketing instruments • Information gathering & uncertainty as behavior-determining characteristics • Analysis of the buying center <p>Part B: Services marketing</p> <ul style="list-style-type: none"> • Special features of service marketing • Concepts of service marketing • Information bases of service marketing • Operational service marketing & instruments <p><u>Market Research (E) /ILV / LV-Nr: SMK 1 / 2.Semester / ECTS: 2</u></p> <p>Part A: Fundamentals of market research</p> <ul style="list-style-type: none"> • Definition and goals of market research and differentiation from opinion research • Phases of market research • Methods of market research (secondary market research, primary market research) • Process steps within a market research project <p>Part B: Methods & procedures of market research</p> <ul style="list-style-type: none"> • Market research methods (structural analyses, measurement of use and distribution, demand and consumption analyses, image analyses, measurement of attitudes, intentions and behavioral parameters) • Analysis methods (univariate methods [frequency counts, frequency distribution], bivariate methods [cross tables, correlation, simple regression analysis]) • Market research methods (survey and analysis of demographics, social structures, purchasing power, education, family structures; surveys; image analyses; focus groups; biometric test and measurement methods; experimental product tests; behavioral observations and analyses)
<p>Teaching and learning methods</p>	<p><u>Brand Management (E) /ILV / LV-Nr: SMK 2 / 2.Semester / ECTS: 1</u></p> <p>50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <p><u>Capital Goods & Services Marketing /ILV / LV-Nr: SMK 3 / 3.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted</p> <p><u>Market Research (E) /ILV / LV-Nr: SMK 1 / 2.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
<p>Evaluation Methods Criteria</p>	<p><u>Brand Management (E) /ILV / LV-Nr: SMK 2 / 2.Semester / ECTS: 1</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <p><u>Capital Goods & Services Marketing /ILV / LV-Nr: SMK 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <p><u>Market Research (E) /ILV / LV-Nr: SMK 1 / 2.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Seminar paper and • Quiz

Module number:	Business Law	Scope:	
WIR		2	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	2. Semester		
	3. Semester		
Level	2. Semester: Bachelor / 3. Semester:		
Previous knowledge	2. Semester: none / 3. Semester: Introduction to Law		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<p><u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u></p> <p>Bydlinski, P. (2017). Grundzüge des Privatrechts: Für Ausbildung und Praxis. Wien: Manz Verlag. Felten, E., Kofler, G., Mayrhofer, M., Perner, S., & Tumpel, M. (2019). Digitale Transformation im Wirtschafts- und Steuerrecht. Wien: Linde Verlag. Gurmam, S. (2018). Grundzüge des Gesellschafts- und Insolvenzrechts. Wien: Linde. Kunkel, C. (2017). Wirtschaftsrecht: Ausgewählte aktuelle Probleme in Entscheidungsbesprechungen. Wien: Manz Verlag. Markl, C., & Pittl, R. (2018). Einführung in das Privat- und Wirtschaftsrecht. Wien: Neuer Wissenschaftlicher Verlag. Schwimann, M. (2019). Bürgerliches Recht für Anfänger. Wien: LexisNexis. Vieweg, K., & Fischer, M. (2019). Wirtschaftsrecht: Grundlagen. Wien: Manz Verlag. Weilinger, A. (2019). Privatrecht: Eine Einführung. Wien: Facultas.</p>		
	<p><u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u></p> <p>Bährle, R. (2019). Arbeitsrecht für Arbeitgeber: Tipps zur Vermeidung von kostspieligen Fehlern – Mit zahlreichen Beispielen und Vorlagen für die betriebliche Praxis. Wien: Linde Verlag. Brodil, W., & Risak, M. (2019). Arbeitsrecht in Grundzügen. Wien: LexisNexis. Kietabl, C. (2017). Arbeitsrecht I: Gestalter und Gestaltungsmittel. Wien: new academic process. Laimer, H. G., & Wieser, L. (2019). Arbeitsrecht für HR und Personalwesen. Wien: Manz Verlag. Rauch, T. (2018). Arbeitsrecht für Arbeitgeber. Wien: Linde Verlag.</p>		
	<p><u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u></p> <p>Bollenberger, M. (2017). Geschäftsführerhaftung: Haftung des Geschäftsführers, der Gesellschaft und der Gesellschafter der GmbH. Wien: LexisNexis. Eberhardt, S. R., & Gurmam, S. (2016) (Hrsg.). Managementhaftung in der Praxis. Wien: Verlag Österreich. Ertl, P., Gerlach, R., Griesmayr, N., & Murhi, G. (2019). Persönliche Haftung der Geschäftsführer, Vorstände und Aufsichtsräte. Wien: Linde Verlag. Löschnigg, G., & Melzer-Azodanloo, N. (2008 Raffling, P., & Schock, S. (2018). Digitale Wirtschaft und Industrie 4.0. Wien: Manz Verlag.</p>		
Acquisition of skills	<p><u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Are familiar with the general civil and private law aspects of entrepreneurial activity. • Understand basic legal principles, which are frequently conveyed through concrete examples of problem cases in legal practice. • Are able to classify the legal problems regularly occurring in business practice in general private and civil law. • Understand the legal organization of companies, the contract law of merchants and the alternatives under company law, in particular when setting up a company. • Are able to classify the areas of law presented and master their basic contents. 		
	<p><u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u></p> <p>The students</p> <ul style="list-style-type: none"> • Know the basic features, similarities and differences between German and Austrian labor law. • Know the differences and similarities in the creation and drafting of contracts and the resulting obligations both for the employee and for the employer. • Are familiar with the essential provisions of dismissal protection law. • Are able to assess and reflect on practical cases. • Can draft employment contracts in principle. 		
	<p><u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Know the essential liability relevant aspects of CEO Managing Directors. • Know the essential problems and possible solutions in connection with third party interests of creditors, competitors, consumers, employees, investors and tax authorities. 		
Course contents	<p><u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Distinction between private law and public law • Title and mode doctrine • Fundamentals of property law (incl. ownership, possession & ownership) • The natural person (legal capacity and capacity to act) • The legal person • Personality rights • The legal transaction & the conclusion of the contract • General contract law • Representation & power of attorney • Legal forms of companies (partnerships, corporations, mixed forms) 		

	<ul style="list-style-type: none"> • Fundamentals of consumer protection law
Course contents	<ul style="list-style-type: none"> • Fundamentals of insolvency law • Basic data protection regulation
	<p><u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u></p> <ul style="list-style-type: none"> • Overview of different forms of companies (GmbH, OHG, KG, GesbR, EWIV, Genossenschaft, Stiftung) and their advantages and disadvantages regarding the drafting of employment contracts and employee rights • Rights and obligations of employers and employees • Co-determination, dismissal and protection against dismissal in comparison between Austria and Germany • Elements of an employment contracts in Austria and Germany
	<p><u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Overview of corporate criminal law • Overview of public and criminal liability • Fundamentals of liability and insurance issues • Liability avoidance and competition and company law aspects
Teaching and learning methods	<p><u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. • Solution of case studies by means of group work
	<p><u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u></p> <ul style="list-style-type: none"> • Lecture • Excursion to a court case • Working out smaller problems in groups
	<p><u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
Evaluation Methods Criteria	<p><u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u></p> <p>final exam</p>
	<p><u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u></p> <p>final exam</p>
	<p><u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u></p> <p>Final exam and Quiz</p>
Literature recommendation	<p><u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u></p> <p>Bydlinski, P. (2017). Grundzüge des Privatrechts: Für Ausbildung und Praxis. Wien: Manz Verlag. Felten, E., Kofler, G., Mayrhofer, M., Perner, S., & Tumpel, M. (2019). Digitale Transformation im Wirtschafts- und Steuerrecht. Wien: Linde Verlag. Gurmman, S. (2018). Grundzüge des Gesellschafts- und Insolvenzrechts. Wien: Linde. Kunkel, C. (2017). Wirtschaftsrecht: Ausgewählte aktuelle Probleme in Entscheidungsbesprechungen. Wien: Manz Verlag. Markl, C., & Pittl, R. (2018). Einführung in das Privat- und Wirtschaftsrecht. Wien: Neuer Wissenschaftlicher Verlag. Schwimann, M. (2019). Bürgerliches Recht für Anfänger. Wien: LexisNexis. Vieweg, K., & Fischer, M. (2019). Wirtschaftsrecht: Grundlagen. Wien: Manz Verlag. Weilingner, A. (2019). Privatrecht: Eine Einführung. Wien: Facultas.</p>
	<p><u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u></p> <p>Bährle, R. (2019). Arbeitsrecht für Arbeitgeber: Tipps zur Vermeidung von kostspieligen Fehlern – Mit zahlreichen Beispielen und Vorlagen für die betriebliche Praxis. Wien: Linde Verlag. Brodil, W., & Risak, M. (2019). Arbeitsrecht in Grundzügen. Wien: LexisNexis. Kietaibl, C. (2017). Arbeitsrecht I: Gestalter und Gestaltungsmittel. Wien: new academic process. Laimer, H. G., & Wieser, L. (2019). Arbeitsrecht für HR und Personalwesen. Wien: Manz Verlag. Rauch, T. (2018). Arbeitsrecht für Arbeitgeber. Wien: Linde Verlag.</p>
	<p><u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u></p> <p>Bollenberger, M. (2017). Geschäftsführerhaftung: Haftung des Geschäftsführers, der Gesellschaft und der Gesellschafter der GmbH. Wien: LexisNexis. Eberhardt, S. R., & Gurmman, S. (2016) (Hrsg.). Managementhaftung in der Praxis. Wien: Verlag Österreich. Ertl, P., Gerlach, R., Griesmayr, N., & Murhi, G. (2019). Persönliche Haftung der Geschäftsführer, Vorstände und Aufsichtsräte. Wien: Linde Verlag. Löschnigg, G., & Melzer-Azodanloo, N. (2008) Raffling, P., & Schock, S. (2018). Digitale Wirtschaft und Industrie 4.0. Wien: Manz Verlag.</p>
Acquisition of skills	<p><u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Are familiar with the general civil and private law aspects of entrepreneurial activity.

	<ul style="list-style-type: none"> • Understand basic legal principles, which are frequently conveyed through concrete examples of problem cases in legal practice. • Are able to classify the legal problems regularly occurring in business practice in general private and civil law. • Understand the legal organization of companies, the contract law of merchants and the alternatives under company law, in particular when setting up a company. • Are able to classify the areas of law presented and master their basic contents.
Acquisition of skills	<u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u> The students <ul style="list-style-type: none"> • Know the basic features, similarities and differences between German and Austrian labor law. • Know the differences and similarities in the creation and drafting of contracts and the resulting obligations both for the employee and for the employer. • Are familiar with the essential provisions of dismissal protection law. • Are able to assess and reflect on practical cases. • Can draft employment contracts in principle.
	<u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know the essential liability relevant aspects of CEO Managing Directors. • Know the essential problems and possible solutions in connection with third party interests of creditors, competitors, consumers, employees, investors and tax authorities.
Course contents	<u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u> <ul style="list-style-type: none"> • Distinction between private law and public law • Title and mode doctrine • Fundamentals of property law (incl. ownership, possession & ownership) • The natural person (legal capacity and capacity to act) • The legal person • Personality rights • The legal transaction & the conclusion of the contract • General contract law • Representation & power of attorney • Legal forms of companies (partnerships, corporations, mixed forms) • Fundamentals of consumer protection law • Fundamentals of insolvency law • Basic data protection regulation
	<u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u> <ul style="list-style-type: none"> • Overview of different forms of companies (GmbH, OHG, KG, GesbR, EWIV, Genossenschaft, Stiftung) and their advantages and disadvantages regarding the drafting of employment contracts and employee rights • Rights and obligations of employers and employees • Co-determination, dismissal and protection against dismissal in comparison between Austria and Germany • Elements of an employment contracts in Austria and Germany
	<u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u> <ul style="list-style-type: none"> • Overview of corporate criminal law • Overview of public and criminal liability • Fundamentals of liability and insurance issues • Liability avoidance and competition and company law aspects
Teaching and learning methods	<u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. • Solution of case studies by means of group work
	<u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u> <ul style="list-style-type: none"> • Lecture • Excursion to a court case • Working out smaller problems in groups
	<u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u> 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.
Evaluation Methods Criteria	<u>Introduction to Law /ILV / LV-Nr: WIR 1 / 2.Semester / ECTS: 2</u> final exam
	<u>Labor Law & Drafting of Employment Contracts /ILV / LV-Nr: WIR 2 / 2.Semester / ECTS: 1</u> final exam
	<u>Liability Aspects of Management /ILV / LV-Nr: WIR 3 / 3.Semester / ECTS: 2</u>

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Final exam and Quiz

Module number:	Value Chain Management	Scope:	
WSM		6	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	2. Semester		
	3. Semester		
Level	2. Semester: Bachelor / 3. Semester: k.A. / 3. Semester: none		
Previous knowledge	2. Semester: • Introduction to BWL • Marketing (E) • Fundamentals of Entrepreneurship / 3. Semester: • Introduction to BWL • Introduction to accounting • Annual accounts & analysis / 3. Semester: • Introduction to BWL • Introduction to Entrepreneurship • Strategy Development & Execution (E)		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Information Systems & Business Process Modeling /ILV / LV-Nr: WSM 2 / 3.Semester / ECTS: 2</u> Alpar, P., Alt, R., Bensberg, F., & Weimann, P. (2019). Anwendungsorientierte Wirtschaftsinformatik: Strategische Planung, Entwicklung und Nutzung von Informationssystemen. Wiesbaden: Springer Verlag. Frank, U., & Strecker, S. (2019). Modellierung betrieblicher Informationssysteme: Einführung, theoretische Grundlagen und praktische Anwendungen. München: Walter de Gruyter. Gadatsch, A. (2010). Grundkurse Geschäftsprozess-Management: Methoden und Werkzeuge für die IT-Praxis: Eine Einführung für Studenten und Praktiker. Wiesbaden: Vieweg+Teubner. Gluchowski, P., & Chameni, P. (2016). Analytische Informationssysteme: Business Intelligence-Technologien und -Anwendungen. Berlin-Heidelberg: Springer Verlag. Kempster, H. (2017). Betriebliche Informationssysteme: Datenmanagement und Datenanalyse. Stuttgart: Kohlhammer Verlag. Kiem, R. (2016). Qualität 4.0: QM, MES und CAQ in digitalen Geschäftsprozessen der Industrie 4.0. München: Carl Hanser Verlag. Kollmann, T. (2016). E-Business: Grundlagen elektronischer Geschäftsprozesse in der Digitalen Wirtschaft. Wiesbaden: Springer Verlag.		
	<u>Product & Innovation Management /ILV / LV-Nr: WSM 1 / 2.Semester / ECTS: 2</u> Aumayr, K. (2019). Erfolgreiches Produktmanagement: Tool-Box für das professionelle Produktmanagement und Produktmarketing. Wiesbaden: Springer Verlag. Granig, P., Hartlieb, E., & Heiden, B. (2018) (Hrsg.). Mit Innovationsmanagement zu Industrie 4.0: Grundlagen, Strategien, Erfolgsfaktoren und Praxisbeispiele. Wiesbaden: Springer Verlag. Kaschny, M., Nolden, M., & Schreuder, S. (2015). Innovationsmanagement im Mittelstand: Strategien, Implementierung, Praxisbeispiele. Wiesbaden: Springer Verlag. Mayle, D. (2006). Managing innovation and change. Thousand Oaks, CA: SAGE Publications. Schori, K., & Roch, A. (2012). Innovationsmanagement für KMU. Berne: Haupt Verlag. Vahs, D. (2015). Innovationsmanagement – Von der Idee zur erfolgreichen Vermarktung. Stuttgart: Schäffer-Poeschl.		
	<u>Supply Chain Management (E) /ILV / LV-Nr: WSM 3 / 3.Semester / ECTS: 2</u> Arndt, H. (2017). Supply Chain Management: Optimierung logistischer Prozesse. Wiesbaden: Springer Verlag. Kurbel, K. (2016). Enterprise Resource Planning und Supply Chain Management in der Industrie: Von MRP bis Industrie 4.0. Berlin: Walter de Gruyter. Voß, P. H. (2015) (Hrsg.). Logistik – eine Industrie die (sich) bewegt: Strategien und Lösungen entlang der Supply Chain 4.0. Wiesbaden: Springer Verlag. van Weele, A. J., & EBig, M. (2017). Strategische Beschaffung: Grundlagen, Planung und Umsetzung eines integrierten Supply Management. Wiesbaden: Springer Verlag. Werner, H. (2017). Supply Chain Management: Grundlagen, Strategien, Instrumente und Controlling. Wiesbaden: Springer Verlag.		
Acquisition of skills	<u>Information Systems & Business Process Modeling /ILV / LV-Nr: WSM 2 / 3.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Are familiar with essential enterprise resource planning systems. • Know the fundamentals of integrated standard business software. • Are able to assess the selection, implementation and adaptation of ERP systems. • Can assess and evaluate the use of alternative variants in the operational use of business reality. • Are able to recognize and understand the relevance of industry 4.0 and digitization to information systems and business processes. 		
	<u>Product & Innovation Management /ILV / LV-Nr: WSM 1 / 2.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know the basic strategies and instruments of product and innovation management. • Know concepts and methods for market-oriented product development. • Can assess the organizational anchoring of product and innovation management. • Know the organizationally necessary backgrounds for the emergence of innovations. 		

	<ul style="list-style-type: none"> • Can apply product lifecycle management methods. • Understand the influence of industry 4.0 and digitization on the product & innovation management process of companies.
Acquisition of skills	<p><u>Supply Chain Management (E) /ILV / LV-Nr: WSM 3 / 3.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Know the basic procedures and methods of the resource management process in the areas of procurement, production and logistics. • Know how to structure and optimize the supply chain. • Know the individual processes in procurement, production, storage and logistics. • Understand the importance of supply chain management for business success. • Can calculate and interpret relevant key figures from supply chain management and evaluate their results. • Understand the impact and opportunities of industry 4.0 and digitization on supply chain management.
Course contents	<p><u>Information Systems & Business Process Modeling /ILV / LV-Nr: WSM 2 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Operational requirements in information management of operational and planning tasks • Overview of the structure and scope of functions of typical ERP systems (company codes, business areas, processes) • Procedure for customizing a business information system • Tool support • Practical training on an ERP system. <p><u>Product & Innovation Management /ILV / LV-Nr: WSM 1 / 2.Semester / ECTS: 2</u></p> <p>Part A.) Fundamentals</p> <ul style="list-style-type: none"> • Concept and definition of product & innovation management • Goals of product & innovation management • Tasks of product & innovation managers <p>Part B.) Product & innovation strategies and innovation culture</p> <ul style="list-style-type: none"> • Corporate product & innovation strategy • Innovation culture, innovation teams & innovation controlling • Product life cycle & portfolio technology • Industry 4.0 and digitization in product & innovation management <p>Part C.) Innovation processes</p> <ul style="list-style-type: none"> • Research & technology development • Pre-development, product development & service development • Open innovation • Lead User Method • Innovation networks • Disruptions in the innovation process <p>Part D.) Idea management & creativity techniques</p> <ul style="list-style-type: none"> • Idea collection and evaluation • Creativity and thought models (TRIZ, Mind-Mapping, 6-Hats Method, Walt-Disney Method, Morphological Box, Bionics, Osborn Checklist, Design Thinking) <p><u>Supply Chain Management (E) /ILV / LV-Nr: WSM 3 / 3.Semester / ECTS: 2</u></p> <p>Part A.) Fundamentals:</p> <ul style="list-style-type: none"> • Definition and historical development of supply chain management • Differentiation of supply chain management from related concepts (e.g. value chain, logistics chain, customer relationship management, etc.) • Structuring, tasks and goals of supply chain management • Motives for the emergence of supply chains (Maverick buying, transaction costs, bullwhip effect, globalization) • Material flow analysis in supply chains • Design models for supply chain management <p>Part B.) Strategies of supply chain management</p> <ul style="list-style-type: none"> • Vertical and horizontal cooperation strategies • Supply strategies (e.g. efficient consumer response, CRM and mass customization, postponement, sourcing strategies, procurement strategies, e-supply chains) • Disposal and recycling strategies <p>Part C.) Instruments of supply chain management:</p> <ul style="list-style-type: none"> • Instruments for stock reduction (e.g. decomposition of stocks, marketability analysis, etc.)
Teaching and learning methods	<p><u>Information Systems & Business Process Modeling /ILV / LV-Nr: WSM 2 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. • Application of ERP software to practical problems

	<p><u>Product & Innovation Management /ILV / LV-Nr: WSM 1 / 2.Semester / ECTS: 2</u></p> <p>5 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <ul style="list-style-type: none"> • A business idea and a business model based on it are developed. Within this framework, instruments and techniques discussed so far are applied.
Teaching and learning methods	<p><u>Supply Chain Management (E) /ILV / LV-Nr: WSM 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. • Selected case studies are worked on in groups, presented and discussed in plenary sessions.
Evaluation Methods Criteria	<p><u>Information Systems & Business Process Modeling /ILV / LV-Nr: WSM 2 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
	<p><u>Product & Innovation Management /ILV / LV-Nr: WSM 1 / 2.Semester / ECTS: 2</u></p> <p>Final presentation and</p> <ul style="list-style-type: none"> • Final report
	<p><u>Supply Chain Management (E) /ILV / LV-Nr: WSM 3 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Seminar paper and • Final presentation

Module number:	Human Resource Management	Scope:	
		8	ECTS
HRM			
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	2. Semester		
	3. Semester		
	4. Semester		
Level	2. Semester: Bachelor / 3. Semester: none / 4. Semester: Bachelor		
Previous knowledge	2. Semester: • Introduction to BWL • Strategic Management & Business Ethics • Communication, Presentation & Rhetoric / 3. Semester: • Introduction to BWL • Strategic Management & Business Ethics • Communication, Presentation & Rhetoric • Human Resources Management / 4. Semester: • Introduction to BWL • Strategic Management & Business Ethics • Communication, Presentation & Rhetoric • Human Resources Management • Company Communication		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Human Resources Management /ILV / LV-Nr: HRM 1 / 2.Semester / ECTS: 3</u> Armutat, S. (2018) (Hrsg.). Personalmanagement in Zeiten von Demografie und Digitalisierung: Herausforderungen und Bewältigungsstrategien für den Mittelstand. Wiesbaden: Springer Verlag. Holtbrügge, D. (2018). Personalmanagement. Berlin-Heidelberg: Springer Verlag. Lussier, R. N., & Hendon, J. R. (2017). Fundamentals of human resource management: Functions, applications, skill development. Thousand Oaks, CA: SAGE Publications. Pekruhl, U., Vogel, C., & Strohm, O. (2018). Integriertes Personalmanagement in kleinen Unternehmen: Ein Praxisratgeber. Berlin-Heidelberg: Springer Verlag. Troger, H. (2019). 7 Erfolgsfaktoren für wirksames Personalmanagement: Antworten auf demografische Entwicklungen und andere Trends. Wiesbaden: Springer Verlag.		
	<u>International & Cross Cultural Management (E) /ILV / LV-Nr: HRM 3 / 4.Semester / ECTS: 3</u> French, R. (2015). Cross-cultural management in work organisations. London: Chartered Institute of Personnel and Development. Halkias, D., Santora, J. C., Harkiolakis, M., & Thurman, P. W. (2017). Leadership and change management: A cross-cultural perspective. New York, NY: Routledge. Jandt, F. E. (2017). An introduction to intercultural communication: Identities in a global community. Thousand Oaks, CA: SAGE. Sure, M. (2017). Leadership and change management: A cross-cultural perspective. Wiesbaden: Springer Verlag. Thomas, D. C., & Peterson, M. F. (2018). Cross-cultural management: Essential concepts. Thousand Oaks, CA: SAGE. Wild, J. J., & Wild, K. L. (2016). International business: The challenges of globalization. Essex, UK: Pearson.		
	<u>Organizational & Personnel Psychology /ILV / LV-Nr: HRM 2 / 3.Semester / ECTS: 2</u> Bierhoff, H.-W. (2009). Psychologie prosozialen Verhaltens: Warum wir anderen helfen. Stuttgart: Kohlhammer Verlag. Brinkmann, R. (2018). Angewandte Wirtschaftspsychologie. Hallbergmoos: Person. Kauffeld, S. (2019). Arbeits-, Organisations- und Personalpsychologie für Bachelor. Wiesbaden: Springer Verlag. Lück, H. E., Heidbrink, H., & Schmidtman, H. (2009). Psychologie sozialer Beziehungen. Stuttgart: Kohlhammer Verlag. Molt, W., Rüttinger, B., & von Rosenstiel, L. (2005). Organisationspsychologie. Stuttgart: Kohlhammer Verlag. Wiese, B. S., & Stertz, A. M. (2019). Arbeits- und Organisationspsychologie: Ein Überblick für Psychologiestudierende und -interessierte. Wiesbaden: Springer Verlag.		
Acquisition of skills	<u>Human Resources Management /ILV / LV-Nr: HRM 1 / 2.Semester / ECTS: 3</u> The students <ul style="list-style-type: none"> • Know the tasks, methods and processes in the functional and resource areas of human resources. • Understand the essential problems and solutions of human resource management and leadership. • Are familiar with the most important task areas, concepts and instruments of modern human resource management and are able to shape the task areas relevant to management. • Are familiar with the essential organizational and procedural concepts of the business practice and understand the connection between personnel and organizational development. • Know the possibilities of digitization in HRM. 		
	<u>International & Cross Cultural Management (E) /ILV / LV-Nr: HRM 3 / 4.Semester / ECTS: 3</u> The students know the basic strategies and processes of internationalization of companies. The students <ul style="list-style-type: none"> • Know essential context characteristics of management and leadership activities. • Know the context of intercultural cooperation. 		

	<ul style="list-style-type: none"> • Can assess and evaluate strategic decisions on internationalization.
Acquisition of skills	<p><u>Organizational & Personnel Psychology /ILV / LV-Nr: HRM 2 / 3.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Know the essential interdisciplinary connections between economics and psychology. • Are familiar with the most important problems and approaches in organizational psychology. • Understand the psychological factors influencing decision-making behavior in human resources and organizational contexts. • Understand how people are judged in everyday life, how to deal with emotions in work situations, how to motivate employees, what to look out for in group work and how work and leisure can be meaningfully arranged (work-life balance).
Course contents	<p><u>Human Resources Management /ILV / LV-Nr: HRM 1 / 2.Semester / ECTS: 3</u></p> <p>Part A: HR functions in the company:</p> <ul style="list-style-type: none"> • Management and functional function • Responsibilities of the HR department (personnel recruiting, personnel development, personnel retention) • Organization of Human Resources <p>Part B: Personnel selection & recruiting</p> <ul style="list-style-type: none"> • Requirement, ability and suitability profiles • Personnel selection instruments (application documents, selection interviews, psychological tests, assessment center, legal framework, digitization in personnel recruiting) • Digitization in personnel recruiting <p>Part C: Personnel assessment & development</p> <ul style="list-style-type: none"> • Purpose of the personnel appraisal • Approaches to personnel assessment (property-oriented, activity-oriented & result-oriented approach) • Assessment interview <p>Part D: Personnel management</p> <ul style="list-style-type: none"> • Motivation and motivation theories • Cognitive choice theories (valence, subjective probability, motivation to act) • Self-regulation theories (management by approaches) • Theories of tension of need (pyramid according to Maslow, motivational model by Richards & Greenlaw, two-factor theory by Herzberg) • Argyris maturity continuum • Job satisfaction and motivation • Motivating work design (job rotation, job enlargement, job enrichment) • Modern working environment and digitization <p>Part E: Remuneration</p> <ul style="list-style-type: none"> • Fundamentals of pay differentiation (wage rate differentiation, wage form differentiation, collective agreement) • Remuneration and motivation/satisfaction <hr/> <p><u>International & Cross Cultural Management (E) /ILV / LV-Nr: HRM 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Forms of internationalization and globalization • Internationalization strategies • Problems and solutions of the international context dependency of small and medium-sized enterprises, especially in emerging markets • Special features of intercultural communication • Cultural Awareness • Management of international teams • Solving intercultural conflicts • Management in an intercultural context. <hr/> <p><u>Organizational & Personnel Psychology /ILV / LV-Nr: HRM 2 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Mediation of psychological explanatory and interpretive contexts in the areas: Work and leisure (work-life balance), unemployment, psychology of motivation and incentive design • Entrepreneurial thinking and independence • Organizational psychology approaches and methods of team building and leadership • Personnel psychology approaches and methods of management decision behavior, personnel management and behavior control • Empirical studies and findings of economic, organizational and personnel psychology
Teaching and learning methods	<p><u>Human Resources Management /ILV / LV-Nr: HRM 1 / 2.Semester / ECTS: 3</u></p> <p>33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <hr/> <p><u>International & Cross Cultural Management (E) /ILV / LV-Nr: HRM 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • The course is conducted with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures). • In addition, the students will solve and present problems in group work, which will be discussed in the plenum.

	<ul style="list-style-type: none"> Selected exercises will be carried out to consolidate the contents of the lecture. <p><u>Organizational & Personnel Psychology /ILV / LV-Nr: HRM 2 / 3.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
Evaluation Methods Criteria	<p><u>Human Resources Management /ILV / LV-Nr: HRM 1 / 2.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> Seminar paper and Quiz
	<p><u>International & Cross Cultural Management (E) /ILV / LV-Nr: HRM 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> Final presentations Exposé
	<p><u>Organizational & Personnel Psychology /ILV / LV-Nr: HRM 2 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> Seminar paper and Quiz

Module number:	Accounting & Controlling	Scope:	
RLC		2	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	2. Semester		
	3. Semester		
	4. Semester		
Level	2. Semester: Bachelor / 3. Semester: Bachelor / 4. Semester: Bachelor		
Previous knowledge	2. Semester: • Introduction to Accounting • Introduction to BWL / 3. Semester: • Introduction to Accounting • Introduction to BWL / 4. Semester: • Introduction to Accounting • Introduction to BWL • Annual Statement & Analysis • Cost Accounting & Calculation / 4. Semester: • Introduction to Accounting • Introduction to BWL • Annual Statement & Analysis • Cost Accounting & Calculation		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u> Friedl, G., Hofmann, C., & Pedell, B. (2017). Kostenrechnung: Eine entscheidungsorientierte Einführung. München: Vahlen Verlag. Horsch, J. (2018). Kostenrechnung: Klassische und neue Methoden in der Unternehmenspraxis. Wiesbaden: Springer Verlag. Jórasz, W., & Baltzer, B. (2019). Kosten- und Leistungsrechnung: Lehrbuch mit Aufgaben und Lösungen. Stuttgart: Schäffer-Poeschel. Joos, T. (2014). Controlling, Kostenrechnung und Kostenmanagement. Wiesbaden: Springer Verlag. Schmidt, A. (2017). Kostenrechnung: Grundlagen der Vollkosten-, Deckungsbeitrags- und Plankostenrechnung sowie des Kostenmanagements. Stuttgart: Kohlhammer Verlag. Stiefl, J., & Peters, H. (2017). Kostenrechnung: Unter besonderer Berücksichtigung von kleinen und mittelständischen Betrieben. Stuttgart: Kohlhammer Verlag.		
	<u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u> Coenberg, A. G., Haller, A., & Schultze, W. (2018). Jahresabschluss und Jahresabschlussanalyse: Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundlagen – HGB, IAS/IFRS, US-GAAP, DRG. Stuttgart: Schäffer-Poeschel. Graumann, M. (2017). Praktische Jahresabschlussanalyse: Durchgängiges Fallbeispiel – Kennzahlengestützte Analyse – Von der Theorie zur Anwendung. Herne: NWB-Verlag. Klepzig, H.-J. (2014). Working Capital und Cash Flow: Finanzströme durch Prozessmanagement optimieren. Wiesbaden: Springer Verlag. Krüger, G. H. (2014). Jahresabschlussanalyse in KMU: Praxis-Leitfaden für Unternehmen und Berater. Herne: NWB-Verlag. Wengel, T. (2019). Bilanzanalyse: Kompaktes Lern- und Arbeitsbuch mit Online-Training. Herne: NWB-Verlag.		
	<u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u> Behringer, S. (2018). Controlling. Wiesbaden: Springer Verlag. Eisl, C., Hofer, P., und Losbichler, H. (2015). Grundlagen der finanziellen Unternehmensführung, Band 4: Controlling. Wien: Linde Britzelmaier, B. (2017). Controlling: Grundlagen, Praxis, Handlungsfelder. Hallbergmoos: Pearson. Gladen, W. (2014). Performance Measurement: Controlling mit Kennzahlen. Wiesbaden: Springer. Horváth, P., Gleich, R., & Seiter, M. (2019). Controlling. München: Vahlen. Hubert, B. (2019). Grundlagen des operativen und strategischen Controllings: Konzeptionen, Instrumente und ihre Anwendung. Wiesbaden: Springer Verlag.		
	<u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u> Fairhurst, D. S. (2012). Using Excel for business analysis: A guide to financial modelling fundamentals. New York, NY: Wiley. Morris, J. R., & Daley, J. P. (2017). Introduction to financial models for management and planning. Boca Raton, FL: CRC Press. Nagl, A. (2018). Der Businessplan: Geschäftsmodelle professionell erstellt – Mit Checklisten und Fallbeispielen. Wiesbaden: Springer Verlag. Schneider, W., & Schneider, D. (2019). Einführung in die Systeme des Rechnungswesens: Finanzplanung, Doppelte Buchhaltung, Kostenrechnung – Aufbau und Fehlerquellen. Wien: Facultas Verlag. Stahl, H.-W. (2018). Finanz- und Liquiditätsplanung. Freiburg: Haufe-Lexware.		
Acquisition of skills	<u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Are familiar with the tasks and solutions of cost and revenue accounting with its subsystems (cost element, cost center and cost unit accounting). • Are familiar with key business targets and the associated calculation parameters. • Are able to understand, differentiate and transfer the terms payments - disbursements, income - expenses, income - expenses, services - costs (BÜB). • Know the four main principles of cost allocation and can explain them. • Can describe the organizational structure of a cost accounting system and explain its main features. • Are familiar with the differentiation and calculation of the most important cost elements (material cost elements, types and composition of personnel costs, imputed cost elements, and so on). • Can discuss and present the tasks and components of cost center accounting. 		

	<ul style="list-style-type: none"> • Can create and interpret (simple) operational accounting.
Acquisition of skills	<ul style="list-style-type: none"> • Know the tasks and types of cost unit accounting and understand the significance of activity-based costing. • Can apply the different types of costing (overhead and allocation rate costing). • Can calculate simple projects and personnel hourly rates. • Can distinguish full costing from partial costing. • Understand the principle of contribution margin accounting and can use single-level and multi-level contribution margin accounting. <p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <p>The students</p> <ul style="list-style-type: none"> • Are familiar with the statutory components of annual financial statements under Austrian and German commercial law. • Know and understand the principles of proper accounting. • Know and understand the basis and amount of an accounting system and can apply selected accounting requirements, prohibitions and options. • Can apply selected balance sheet classification and reporting requirements. • Can apply the principles of accounting and valuation of fixed assets, inventories, receivables, equity, provisions, liabilities and deferred income. • Know the types of income statement. • Know the elements of the extended financial statements (notes and management report) and the basis of disclosure and auditing of financial statements. • Know the main features and selected peculiarities of international accounting according to IFRS. • Understand the fundamentals of financial statement analysis and can determine and interpret selected key figures. <p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <p>The students</p> <ul style="list-style-type: none"> • Understand controlling as a management concept and can explain the management process and the tasks of managers and controllers. • Can explain the key business objectives and the area of conflict between financial and non-financial objectives. • Know the requirements for goal setting and can formulate goals independently. • Are able to explain the main features of strategic and operational controlling and distinguish between them. • Can explain and apply the meaningfulness and interrelationships of the individual components of integrated budgeting. • Understand the budgeting process and can create simple budgets themselves. • Know and apply simple operational controlling instruments. • Know the fundamentals of corporate management with key figures and key figure systems. • Can calculate and interpret selected key figures. • Are able to explain and apply the balanced scorecard. • Understand the principle of management reporting and can interpret reports. • Can transfer the main areas and instruments of controlling to the challenges of smaller and/or young companies. <p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <p>The students:</p> <ul style="list-style-type: none"> • Can create integrated planning using software for a company. • Can create a financial and liquidity plan for a company using software. • Can calculate selected key figures for a company using software. • Can prepare investment plans using software and commercially accepted methods (e.g. net present value method, internal rate of return method).
Course contents	<p><u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u></p> <p>Part A: Fundamentals of cost and revenue accounting</p> <ul style="list-style-type: none"> • Tasks, components, sub-areas and systematization of accounting (ReWe) • Contribution of (internal) ReWe to business management • Basic Terms of cost and revenue accounting • Cost accounting systems <p>Part B: Cost type accounting</p> <ul style="list-style-type: none"> • Tasks and principles, systematization criteria for cost elements • Recording of the most important cost types: Material, personnel, taxes, etc. • Importance of imputed costs, conversion of expenses into costs with the works transfer form (BÜB) <p>Part C: Cost center accounting</p> <ul style="list-style-type: none"> • Tasks and principles • Systematization criteria for cost centers (main and secondary cost centers) • Operating accounting sheet (BAB) • Distribution of overhead costs to cost centers • Internal activity allocation • Calculation of cost of goods manufactured and cost of goods sold • Determination of overhead rates <p>Part D: Cost object accounting and costing:</p> <ul style="list-style-type: none"> • Tasks and contents • Calculation times and methods

	<p>Part E: Contribution margin accounting:</p> <ul style="list-style-type: none"> • Full cost versus direct cost accounting • Fundamentals of contribution margin accounting • Single-level and multi-level contribution margin accounting • Important forms of direct costing • Determination of the break even point and the safety margin
<p>Course contents</p>	<p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <p>Part A: Creation of profit and loss statement</p> <ul style="list-style-type: none"> • Legal basis and structure of the annual financial statements under commercial law • Generally Accepted Accounting Principles • Accounting for assets (ability to be capitalized, ability to be carried as a liability, accounting curve, accounting options) • Valuation of assets (acquisition and production costs, partial value, depreciation, accruals and deferrals, consumption sequence procedures) • Multi-tax less invoices and differentiation between commercial and tax provisions <p>Part B: Fundamentals of annual financial statement analysis</p> <ul style="list-style-type: none"> • Preparation of balance sheet analysis figures (fixed assets, current assets, gross profit, long-term and short-term liabilities, etc.) • Preparation of a movement balance • Key figures of the earnings situation, key profitability figures, employee ratios, cost & earnings ratios • Key figures for liquidity, financing and investment (investment rate & internal financing ratio, investment coverage & intensity, asset structure, capital structure) • Key figure comparisons (period comparison, plant comparison, target/actual comparison) <ul style="list-style-type: none"> • Calculation of selected examples with software application <p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <p>Part A: Management concept controlling</p> <ul style="list-style-type: none"> • Companies and their goals • Controlling as the basis for successful business management • Strategic and operational controlling • Integrated budgeting system <p>Part B: Efficient corporate planning and budgeting</p> <ul style="list-style-type: none"> • Corporate planning as a core element of controlling • Strategic planning • Operational annual planning & budgeting • Medium-term planning as a link between strategy and budget • Modern planning concepts <p>Part C: Performance measurement and management reporting</p> <ul style="list-style-type: none"> • Corporate control with key figures and key figure systems • The concept of the balanced scorecard • Operational budget control and forecasting • Management reporting • Measures to improve financial performance <p>Part D: Controlling for start-ups, small businesses and SMEs (cross-sectional topic)</p> <ul style="list-style-type: none"> • Challenges and concepts for start-up controlling • Controlling approaches for small and medium-sized companies <p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <p>Part A: Fundamentals of spreadsheets</p> <ul style="list-style-type: none"> • Workbooks and spreadsheets • Cells and cell areas • Variables and data types • Basic commands (sums, statistical functions, if-then-function, S- and W-reference etc.) • Basic applications (creation of tables and diagrams, import and export of data, pivot tables, etc.) <p>Part B: Preparation of an integrated financial plan</p> <ul style="list-style-type: none"> • Preparation of sales planning, cost planning and personnel planning • Preparation of an investment plan • Determination of financing requirements • Preparation of a profit and loss account and a balance sheet • Preparation of a cash flow statement • Consolidation into an integrated financial planning system • Creation of a Management Information System (MIS) • Performance of sensitivity analyses
<p>Teaching and learning methods</p>	<p><u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>

	<p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <p>33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • 33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.
Teaching and learning methods	<p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • The course is conducted with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures). • Students practice case studies using spreadsheet software. • Development of comprehensive integrated financial planning for the financial part of a business plan in a spreadsheet program.
Evaluation Methods Criteria	<p><u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
	<p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
	<p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz
	<p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <p>Seminar Paper</p>
Literature recommendation	<p><u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u></p> <p>Friedl, G., Hofmann, C., & Pedell, B. (2017). Kostenrechnung: Eine entscheidungsorientierte Einführung. München: Vahlen Verlag.</p> <p>Horsch, J. (2018). Kostenrechnung: Klassische und neue Methoden in der Unternehmenspraxis. Wiesbaden: Springer Verlag.</p> <p>Jórasz, W., & Baltzer, B. (2019). Kosten- und Leistungsrechnung: Lehrbuch mit Aufgaben und Lösungen. Stuttgart: Schäffer-Poeschel.</p> <p>Joos, T. (2014). Controlling, Kostenrechnung und Kostenmanagement. Wiesbaden: Springer Verlag.</p> <p>Schmidt, A. (2017). Kostenrechnung: Grundlagen der Vollkosten-, Deckungsbeitrags- und Plankostenrechnung sowie des Kostenmanagements. Stuttgart: Kohlhammer Verlag.</p> <p>Stiefl, J., & Peters, H. (2017). Kostenrechnung: Unter besonderer Berücksichtigung von kleinen und mittelständischen Betrieben. Stuttgart: Kohlhammer Verlag.</p>
	<p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <p>Coenenberg, A. G., Haller, A., & Schultze, W. (2018). Jahresabschluss und Jahresabschlussanalyse: Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundlagen – HGB, IAS/IFRS, US-GAAP, DRS. Stuttgart: Schäffer-Poeschel.</p> <p>Graumann, M. (2017). Praktische Jahresabschlussanalyse: Durchgängiges Fallbeispiel – Kennzahlengestützte Analyse – Von der Theorie zur Anwendung. Herne: NWB-Verlag.</p> <p>Klepzig, H.-J. (2014). Working Capital und Cash Flow: Finanzströme durch Prozessmanagement optimieren. Wiesbaden: Springer Verlag.</p> <p>Krüger, G. H. (2014). Jahresabschlussanalyse in KMU: Praxis-Leitfaden für Unternehmern und Berater. Herne: NWB-Verlag.</p> <p>Wengel, T. (2019). Bilanzanalyse: Kompaktes Lern- und Arbeitsbuch mit Online-Training. Herne: NWB-Verlag.</p>
	<p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <p>Behringer, S. (2018). Controlling. Wiesbaden: Springer Verlag.</p> <p>Eisl, C., Hofer, P., und Losbichler, H. (2015). Grundlagen der finanziellen Unternehmensführung, Band 4: Controlling. Wien: Linde</p> <p>Britzelmaier, B. (2017). Controlling: Grundlagen, Praxis, Handlungsfelder. Hallbergmoos: Pearson.</p> <p>Gladen, W. (2014). Performance Measurement: Controlling mit Kennzahlen. Wiesbaden: Springer.</p> <p>Horváth, P., Gleich, R., & Seiter, M. (2019). Controlling. München: Vahlen.</p> <p>Hubert, B. (2019). Grundlagen des operativen und strategischen Controllings: Konzeptionen, Instrumente und ihre Anwendung. Wiesbaden: Springer Verlag.</p>
<p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <p>Fairhurst, D. S. (2012). Using Excel for business analysis: A guide to financial modelling fundamentals. New York, NY: Wiley.</p> <p>Morris, J. R., & Daley, J. P. (2017). Introduction to financial models for management and planning. Boca Raton, FL: CRC Press.</p> <p>Nagl, A. (2018). Der Businessplan: Geschäftsmodelle professionell erstellt – Mit Checklisten und Fallbeispielen. Wiesbaden: Springer Verlag.</p>	

	<p>Schneider, W., & Schneider, D. (2019). Einführung in die Systeme des Rechnungswesens: Finanzplanung, Doppelte Buchhaltung, Kostenrechnung – Aufbau und Fehlerquellen. Wien: Facultas Verlag. Stahl, H.-W. (2018). Finanz- und Liquiditätsplanung. Freiburg: Haufe-Lexware.</p>
<p>Acquisition of skills</p>	<p><u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Are familiar with the tasks and solutions of cost and revenue accounting with its subsystems (cost element, cost center and cost unit accounting). • Are familiar with key business targets and the associated calculation parameters. • Are able to understand, differentiate and transfer the terms payments - disbursements, income - expenses, income - expenses, services - costs (BÜB). • Know the four main principles of cost allocation and can explain them. • Can describe the organizational structure of a cost accounting system and explain its main features. • Are familiar with the differentiation and calculation of the most important cost elements (material cost elements, types and composition of personnel costs, imputed cost elements, and so on). • Can discuss and present the tasks and components of cost center accounting.
<p>Acquisition of skills</p>	<ul style="list-style-type: none"> • Can create and interpret (simple) operational accounting. • Know the tasks and types of cost unit accounting and understand the significance of activity-based costing. • Can apply the different types of costing (overhead and allocation rate costing). • Can calculate simple projects and personnel hourly rates. • Can distinguish full costing from partial costing. • Understand the principle of contribution margin accounting and can use single-level and multi-level contribution margin accounting. <p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <p>The students</p> <ul style="list-style-type: none"> • Are familiar with the statutory components of annual financial statements under Austrian and German commercial law. • Know and understand the principles of proper accounting. • Know and understand the basis and amount of an accounting system and can apply selected accounting requirements, prohibitions and options. • Can apply selected balance sheet classification and reporting requirements. • Can apply the principles of accounting and valuation of fixed assets, inventories, receivables, equity, provisions, liabilities and deferred income. • Know the types of income statement. • Know the elements of the extended financial statements (notes and management report) and the basis of disclosure and auditing of financial statements. • Know the main features and selected peculiarities of international accounting according to IFRS. • Understand the fundamentals of financial statement analysis and can determine and interpret selected key figures. <p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <p>The students</p> <ul style="list-style-type: none"> • Understand controlling as a management concept and can explain the management process and the tasks of managers and controllers. • Can explain the key business objectives and the area of conflict between financial and non-financial objectives. • Know the requirements for goal setting and can formulate goals independently. • Are able to explain the main features of strategic and operational controlling and distinguish between them. • Can explain and apply the meaningfulness and interrelationships of the individual components of integrated budgeting. • Understand the budgeting process and can create simple budgets themselves. • Know and apply simple operational controlling instruments. • Know the fundamentals of corporate management with key figures and key figure systems. • Can calculate and interpret selected key figures. • Are able to explain and apply the balanced scorecard. • Understand the principle of management reporting and can interpret reports. • Can transfer the main areas and instruments of controlling to the challenges of smaller and/or young companies. <p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <p>The students:</p> <ul style="list-style-type: none"> • Can create integrated planning using software for a company. • Can create a financial and liquidity plan for a company using software. • Can calculate selected key figures for a company using software. • Can prepare investment plans using software and commercially accepted methods (e.g. net present value method, internal rate of return method).
<p>Course contents</p>	<p><u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u></p> <p>Part A: Fundamentals of cost and revenue accounting</p> <ul style="list-style-type: none"> • Tasks, components, sub-areas and systematization of accounting (ReWe) • Contribution of (internal) ReWe to business management • Basic Terms of cost and revenue accounting • Cost accounting systems <p>Part B: Cost type accounting</p> <ul style="list-style-type: none"> • Tasks and principles, systematization criteria for cost elements

	<ul style="list-style-type: none"> • Recording of the most important cost types: Material, personnel, taxes, etc. • Importance of imputed costs, conversion of expenses into costs with the works transfer form (BÜB) <p>Part C: Cost center accounting</p> <ul style="list-style-type: none"> • Tasks and principles • Systematization criteria for cost centers (main and secondary cost centers) • Operating accounting sheet (BAB) • Distribution of overhead costs to cost centers • Internal activity allocation • Calculation of cost of goods manufactured and cost of goods sold • Determination of overhead rates <p>Part D: Cost object accounting and costing:</p> <ul style="list-style-type: none"> • Tasks and contents • Calculation times and methods <p>Part E: Contribution margin accounting:</p> <ul style="list-style-type: none"> • Full cost versus direct cost accounting • Fundamentals of contribution margin accounting • Single-level and multi-level contribution margin accounting • Important forms of direct costing • Determination of the break even point and the safety margin
<p>Course contents</p>	<p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <p>Part A: Creation of profit and loss statement</p> <ul style="list-style-type: none"> • Legal basis and structure of the annual financial statements under commercial law • Generally Accepted Accounting Principles • Accounting for assets (ability to be capitalized, ability to be carried as a liability, accounting curve, accounting options) • Valuation of assets (acquisition and production costs, partial value, depreciation, accruals and deferrals, consumption sequence procedures) • Multi-tax less invoices and differentiation between commercial and tax provisions <p>Part B: Fundamentals of annual financial statement analysis</p> <ul style="list-style-type: none"> • Preparation of balance sheet analysis figures (fixed assets, current assets, gross profit, long-term and short-term liabilities, etc.) • Preparation of a movement balance • Key figures of the earnings situation, key profitability figures, employee ratios, cost & earnings ratios • Key figures for liquidity, financing and investment (investment rate & internal financing ratio, investment coverage & intensity, asset structure, capital structure) • Key figure comparisons (period comparison, plant comparison, target/actual comparison) <ul style="list-style-type: none"> • Calculation of selected examples with software application
	<p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <p>Part A: Management concept controlling</p> <ul style="list-style-type: none"> • Companies and their goals • Controlling as the basis for successful business management • Strategic and operational controlling • Integrated budgeting system <p>Part B: Efficient corporate planning and budgeting</p> <ul style="list-style-type: none"> • Corporate planning as a core element of controlling • Strategic planning • Operational annual planning & budgeting • Medium-term planning as a link between strategy and budget • Modern planning concepts <p>Part C: Performance measurement and management reporting</p> <ul style="list-style-type: none"> • Corporate control with key figures and key figure systems • The concept of the balanced scorecard • Operational budget control and forecasting • Management reporting • Measures to improve financial performance <p>Part D: Controlling for start-ups, small businesses and SMEs (cross-sectional topic)</p> <ul style="list-style-type: none"> • Challenges and concepts for start-up controlling • Controlling approaches for small and medium-sized companies
	<p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <p>Part A: Fundamentals of spreadsheets</p> <ul style="list-style-type: none"> • Workbooks and spreadsheets • Cells and cell areas • Variables and data types • Basic commands (sums, statistical functions, if-then-function, S- and W-reference etc.)

	<ul style="list-style-type: none"> • Basic applications (creation of tables and diagrams, import and export of data, pivot tables, etc.) <p>Part B: Preparation of an integrated financial plan</p> <ul style="list-style-type: none"> • Preparation of sales planning, cost planning and personnel planning • Preparation of an investment plan • Determination of financing requirements • Preparation of a profit and loss account and a balance sheet • Preparation of a cash flow statement • Consolidation into an integrated financial planning system • Creation of a Management Information System (MIS) • Performance of sensitivity analyses
Teaching and learning methods	<p><u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u></p> <p>25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <p>33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • 33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.
Teaching and learning methods	<p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • The course is conducted with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures). • Students practice case studies using spreadsheet software. • Development of comprehensive integrated financial planning for the financial part of a business plan in a spreadsheet program.
Evaluation Methods Criteria	<p><u>Cost accounting & calculation /ILV / LV-Nr: RLC 2 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <p><u>Annual Statement & Analysis /ILV / LV-Nr: RLC 1 / 2.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <p><u>Controlling /ILV / LV-Nr: RLC 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <p><u>Integrated Financial Planning & Business Plan Creation /ILV / LV-Nr: RLC 4 / 4.Semester / ECTS: 2</u></p> <p>Seminar Paper</p>

Module number:	Management skills	Scope:	
MKO		4	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	3. Semester		
	4. Semester		
Level	3. Semester: k.A. / 4. Semester: Bachelor		
Previous knowledge	3. Semester: • Introduction to BWL • Human Resources Management • Organizational & Personnel Psychology / 4. Semester: • Introduction to BWL • Human Resources Management • Organizational & Personnel Psychology • Agile Project Management • Knowledge Management • Corporate Communications		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Knowledge Management (E) /ILV / LV-Nr: MKO 1 / 3.Semester / ECTS: 2</u> Döring, H. (2016). Wissensmanagement in Familienunternehmen. Wiesbaden: Springer. Kohl, H., Mertins, K., & Seidel, H. (2016) (Hrsg.). Wissensmanagement im Mittelstand: Grundlagen – Lösungen – Praxisbeispiele. Wiesbaden: Springer Verlag. Nikodemus, P. (2017). Lernprozessorientiertes Wissensmanagement und kooperative Lernen: Konfiguration und Koordination der Prozesse. Wiesbaden: Springer Verlag. North, K., & Kumta, G. (2018). Knowledge management: Value creation through organizational learning. Cham: Springer Verlag. North, K., Maier, R., & Haas, O. (2018). Knowledge management in digital change: New findings and practical cases. Cham: Springer Verlag. North, K. (2016). Wissensorientierte Unternehmensführung: Wissensmanagement gestalten. Wiesbaden: Springer Verlag.		
	<u>Leadership & Change Management (E) /ILV / LV-Nr: MKO 2 / 4.Semester / ECTS: 2</u> Cawsey, T. F., Deszca, G., & Ingols, C. (2016). Organizational change: An action-oriented toolkit. Thousand Oaks, CA: SAGE Publications. Dawson, P., & Andriopoulos, C. (2017). Managing change, creativity and innovation. London, UK: SAGE Publications. Northouse, P. G. (2018). Leadership: Theory and practice. Thousand Oaks, CA: SAGE Publications. Western, S. (2019). Leadership: A critical text. London, UK: SAGE Publications. Western, S., & Garcia, E.-J. (2018). Global leadership perspectives: Insights and analysis. London, UK: SAGE Publications.		
Acquisition of skills	<u>Knowledge Management (E) /ILV / LV-Nr: MKO 1 / 3.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know alternative methods and concepts for generating knowledge from information and how knowledge can be translated into sustainable competitive advantages in order to make business successes or failures measurable. • Can apply the fundamentals of knowledge identification and measurement in intellectual capital statements. • Understand the basic knowledge management processes and can apply tools and instruments for knowledge work. • Know how digitization can be used to build a knowledge management system in a company. 		
	<u>Leadership & Change Management (E) /ILV / LV-Nr: MKO 2 / 4.Semester / ECTS: 2</u> The students <ul style="list-style-type: none"> • Know the modern management theories and concepts. • Can analyze and evaluate strategic issues in various business cycle phases. • Can critically reflect questions of ethics and sustainability in normative leadership. • Know the essential strategic and operative measures for the analysis and implementation of entrepreneurial change processes. • Are able to critically reflect on corporate business processes, evaluate change measures and implement and control change processes within the framework of the leadership approach. • Can apply selected instruments and techniques of change management. • Understand the impact of industry 4.0 and digitization on change projects. 		
Course contents	<u>Knowledge Management (E) /ILV / LV-Nr: MKO 1 / 3.Semester / ECTS: 2</u> <ul style="list-style-type: none"> • Characteristics and features of knowledge societies • Definition of knowledge and knowledge management • Knowledge under consideration of the resource-based view and knowledge-based view • Knowledge as a core resource in competition • Knowledge generation, knowledge sharing, knowledge assurance • Identification and measurement of knowledge, intellectual capital statements • Fundamentals of learning organization • Identification and structuring of business-relevant knowledge • Design of knowledge organizations - instruments and processes • Tools and instruments for knowledge workers 		

	<p><u>Leadership & Change Management (E) /ILV / LV-Nr: MKO 2 / 4.Semester / ECTS: 2</u></p> <p>Part A: Leadership</p> <ul style="list-style-type: none"> • Definition and characteristics of leadership
<p>Course contents</p>	<ul style="list-style-type: none"> • Leadership vs. management • Overview of leadership theories • Historical genesis of leadership concepts • Systemic-integrative leadership approach • Methods: Supervision; work efficiency; work effectiveness; open space; in-depth interviews • Leadership: Performance; leadership success; leadership efficiency; leadership effectiveness • Environmental leadership requirements in relation to performance improvement • The implementation of leadership approaches in organizations is discussed and reflected using case studies. <p>Part B: Change Management</p> <ul style="list-style-type: none"> • Definition and relevance of change management • Change management in the context of industry 4.0 and digitization • Organizational learning • Lewin's approach • Typologies of actors in the change management process • Change managers and change leaders • The 8 phases after Kotter • Success and failure factors in change management
<p>Teaching and learning methods</p>	<p><u>Knowledge Management (E) /ILV / LV-Nr: MKO 1 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • 25 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used. <p><u>Leadership & Change Management (E) /ILV / LV-Nr: MKO 2 / 4.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • The course is conducted with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures). • In addition, the students will solve and present problems in group work, which will be discussed in the plenum. • Selected exercises will be carried out to consolidate the contents of the lecture.
<p>Evaluation Methods Criteria</p>	<p><u>Knowledge Management (E) /ILV / LV-Nr: MKO 1 / 3.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Seminar paper and • Quiz <p><u>Leadership & Change Management (E) /ILV / LV-Nr: MKO 2 / 4.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final presentation and • Exposé

Module number:	Practical project	Scope:	
PRA		8	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	3. Semester		
	4. Semester		
Level	3. Semester: k.A. / 4. Semester: Bachelor		
Previous knowledge	<p>3. Semester: • Academic Research I: Fundamentals • Academic Research II: Application • Statistical methods & data analysis • Methods of empirical social research • Market research • Introduction to BWL • Strategic management & business ethics • Marketing (E) • Introduction to accounting • Communication, presentation & rhetoric • Agile project management / 4. Semester: • Academic Research I: Fundamentals</p> <p>• Academic Research II: Application</p> <p>• Statistical methods & data analysis</p> <p>• Methods of empirical social research</p> <p>• Market research</p> <p>• Introduction to BWL</p> <p>• Strategic management & business ethics</p> <p>• Marketing (E)</p> <p>• Introduction to accounting</p> <p>• Communication, presentation & rhetoric</p> <p>• Agile project management</p>		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<p><u>Practical Project I: Entrepreneurship /PT / LV-Nr: PRA 1 / 3.Semester / ECTS: 4</u></p> <p>Birkenbach-Puteanus, K. (2019). Erfolgreiche Unternehmensgründung: Entrepreneurship im kompetitiven, innovativen und unsicheren Umfeld. Stuttgart: Kohlhammer Verlag.</p> <p>Chaston, I. (2009). Entrepreneurial management in small firms. Thousand Oaks, CA: SAGE Publications.</p> <p>Fritsch, M. (2019). Entrepreneurship: Theorie, Empirie, Politik. Berlin-Heidelberg: Springer Verlag.</p> <p>Hall, R., & Bell, R. (2019). Start-ups, pivots and pop-ups: How to succeed by creating your own business. London, UK: Kogan Page.</p> <p>Neck, C. P., Neck, H. M., & Murray, E. L. (2018). Entrepreneurship. The practice and mindset. Thousand Oaks, CA: SAGE Publications.</p> <p>Pott, O., & Pott, A. (2015). Entrepreneurship: Unternehmensgründung, Businessplan und Finanzierung, Rechtsformen und gewerblicher Rechtsschutz. Berlin-Heidelberg: Springer Verlag.</p>		
	<p><u>Practical Project II: Business Management /PT / LV-Nr: PRA 2 / 4.Semester / ECTS: 4</u></p> <p>Bateman, T., & Snell, S. (2019). Management: Leading & collaborating in a competitive world. New York, NY: McGraw-Hill.</p> <p>Stöger, R. (2017). Strategieentwicklung für die Praxis: Navigieren, verändern und umsetzen. Stuttgart: Schäffer-Poeschel.</p> <p>Stöger, R. (2016). Die wirksamsten Management-Werkzeuge: Das Schweizermesser für Führungskräfte. Stuttgart: Schäffer-Poeschel.</p> <p>Wheelen, T. L., Hunger, D. J., Hoffman, A. N., & Barnford, C. E. (2018). Strategic management and business policy: Globalization, innovation and sustainability. Harlow, UK: Pearson.</p> <p>Wunder, T. (2016). Essentials of strategic management: Effective formulation and execution of strategy. Stuttgart: Schäffer-Poeschel.</p>		
Acquisition of skills	<p><u>Practical Project I: Entrepreneurship /PT / LV-Nr: PRA 1 / 3.Semester / ECTS: 4</u></p> <p>In this course students learn the practical implementation of a start-up project on the basis of a real business plan or by developing a start-up concept. They are able to carry out a current case study in the field of entrepreneurship in cooperation with companies/entrepreneurs willing to start a business. The students independently develop problem-solving approaches and strategies for problems relevant to start-ups from business practice.</p> <p>The students acquire detailed knowledge of the possibilities of modelling, planning, controlling and implementing alternative business and decision models in the sense of application-oriented management instruments in management practice. This knowledge is acquired in the course of a practical project or in the context of cooperation with a real project partner from industry.</p> <p>The students</p> <ul style="list-style-type: none"> • Are able to carry out a project on the basis of professional project management. • Understand the systematic, technically sound and on-schedule handling of projects. • Know the specific roles within a project. • Know the importance of project communication in all directions (conversations, documentation, descriptions, presentations) and know how to act accordingly. • Have expertise to solve specific problems. 		
	<p><u>Practical Project II: Business Management /PT / LV-Nr: PRA 2 / 4.Semester / ECTS: 4</u></p> <p>In this course students learn the practical implementation of a start-up project on the basis of a real business plan or by developing a start-up concept. They are able to carry out a current case study in the field of entrepreneurship in cooperation with companies/entrepreneurs willing to start a business. The students independently develop problem-solving approaches and strategies for problems relevant to start-ups from business practice.</p> <p>The students acquire detailed knowledge of the possibilities of modelling, planning, controlling and implementing alternative business and decision models in the sense of application-oriented management instruments in management practice. This knowledge is acquired in the course of a practical project or in the context of</p>		

	cooperation with a real project partner from industry.
Acquisition of skills	<p>The students</p> <ul style="list-style-type: none"> • Are able to carry out a project on the basis of professional project management. • Understand the systematic, technically sound and on-schedule handling of projects. • Know the specific roles within a project. • Know the importance of project communication in all directions (conversations, documentation, descriptions, presentations) and know how to act accordingly. • Have expertise to solve specific problems.
Course contents	<p><u>Practical Project I: Entrepreneurship /PT / LV-Nr: PRA 1 / 3.Semester / ECTS: 4</u></p> <p>In this course, current and company-related case studies from the field of business start-ups, takeovers or successions are addressed in cooperation with, in particular, small and medium-sized enterprises or start-up companies. The students independently develop problem-solving approaches and strategies for problems relevant to management from business practice. Possible problem areas are: Analysis and conception of business models, preparation of business plans, processing of subtasks from the field of start-up management with special attention to a holistic-systematic reflection of the level of knowledge acquired up to then.</p> <p>The students contribute their acquired knowledge and compare it with observations and experiences in the context of the practical project. While students can deepen and improve their subject-specific competences, complementary competences such as social competence, risk management, budgeting competence and economically responsible decision-making competence are also solidified.</p> <p>Based on a client briefing (by the course instructor or external partners such as associations and companies), the students work on the presented projects independently, only guided by the course instructors if necessary: Planning, coordination, budgeting, control, evaluation and final reporting are in the hands of the students. The role of the course leader is focused on project coaching.</p>
	<p><u>Practical Project II: Business Management /PT / LV-Nr: PRA 2 / 4.Semester / ECTS: 4</u></p> <p>In this course, current and company-related case studies from the field of business management are addressed in cooperation with, in particular, small and medium-sized enterprises. The students independently develop problem-solving approaches and strategies for problems relevant to management from business practice. Possible problem areas are: Financial and performance-related problems, human resources and organizational issues, with special attention to a holistic-systemic reflection of the level of knowledge acquired to date.</p> <p>The students contribute their acquired knowledge and compare it with observations and experiences in the context of the practical project. While students can deepen and improve their subject-specific competences, complementary competences such as social competence, risk management, budgeting competence and economically responsible decision-making competence are also solidified.</p> <p>Building on the experience gained in Practical Project I and on the further knowledge and skills acquired in specialist teaching events, the students have the opportunity to apply their acquired knowledge to real projects - above all, the competences in the area of project and quality management, as well as the subject-specific problem-solving competence, are to be consolidated and made applicable in this way. The students work on projects independently, only if necessary guided by the lecturer: Planning, coordination, budgeting, control, evaluation and final reporting are in the hands of the students. The role of the course leader is focused on project coaching.</p>
Teaching and learning methods	<p><u>Practical Project I: Entrepreneurship /PT / LV-Nr: PRA 1 / 3.Semester / ECTS: 4</u></p> <ul style="list-style-type: none"> • Working on a real problem with a company using the instruments and techniques learned during the studies. • Accompaniment of the project by an experienced coach/project manager • Preparation of a final report which can be handed over to the company • Holding of a final presentation with the participation of the client
	<p><u>Practical Project II: Business Management /PT / LV-Nr: PRA 2 / 4.Semester / ECTS: 4</u></p> <ul style="list-style-type: none"> • Working on a real problem with a company using the instruments and techniques learned during the studies. • Accompaniment of the project by an experienced coach/project manager • Preparation of a final report which can be handed over to the company • Holding of a final presentation with the participation of the client
Evaluation Methods Criteria	<p><u>Practical Project I: Entrepreneurship /PT / LV-Nr: PRA 1 / 3.Semester / ECTS: 4</u></p> <ul style="list-style-type: none"> • Final report and • Final presentation
	<p><u>Practical Project II: Business Management /PT / LV-Nr: PRA 2 / 4.Semester / ECTS: 4</u></p> <ul style="list-style-type: none"> • Final report and • Final presentation

Module number:	Family business management	Scope:	
MFU		7	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	3. Semester		
	4. Semester		
Level	3. Semester: k.A. / 4. Semester: Bachelor		
Previous knowledge	3. Semester: • Introduction to BWL • Marketing (E) • Communication, Presentation & Rhetoric / 4. Semester: • Introduction to BWL • Introduction to Accounting and Finance • Strategic management & business ethics • Strategy development & execution (E) • Human resources management • Organizational & human resources psychology / 4. Semester: • Introduction to BWL • Introduction to Accounting and Finance • Strategic management & business ethics • Strategy development & execution (E) • Human resources management • Organizational & human resources psychology • Fundamentals of Entrepreneurship • Start-up management		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Company Transfer & Succession /ILV / LV-Nr: MFU 3 / 4.Semester / ECTS: 3</u> von Bassewitz, U. (2017). Erfolgreiche Unternehmensnachfolge: Den Übergang persönlich und unternehmerisch meistern. Wiesbaden: Springer Verlag. Baus, K. (2016). Die Familienstrategie: Wie Familien ihr Unternehmen über Generationen sichern. Berlin-Heidelberg: Springer Verlag. Greenstein, T. N., & Davis, S. N. (2013). Methods of family research. Thousand Oaks, CA: SAGE Publications. Märk, S., & Situm, M. (2018). Familienunternehmen und ihre Stakeholder: Problemstellung – Lösungsmodelle – Praktische Umsetzung. Berlin-Heidelberg: Springer Verlag. Wegmann, J., & Wieseahn, A. (2015). Unternehmensnachfolge: Praxishandbuch für Familienunternehmen. Wiesbaden: Springer Verlag. Weishaupt, M. (2015). Radikal anders: Die DNA erfolgreicher Familienunternehmen. Frankfurt am Main: Campus Verlag.		
	<u>Corporate Communications /ILV / LV-Nr: MFU 1 / 3.Semester / ECTS: 3</u> Literaturempfehlung Unternehmenskommunikation /ILV / LV-Nr: MFU 1 / 3.Semester / ECTS: 3 Buchholz, U., & Knorre, S. (2019). Interne Kommunikation und Unternehmensführung: Theorie und Praxis eines kommunikationszentrierten Managements. Wiesbaden: Springer Verlag. Kirf, B., Eicke, K.-N., & Schörnborg, S. (2018). Unternehmenskommunikation im Zeitalter der digitalen Transformation: Wie Unternehmen interne und externe Stakeholder heute und in Zukunft erreichen. Wiesbaden: Gabler Verlag. Mast, C. (2019). Unternehmenskommunikation: Ein Leitfaden. München: UVK Verlag. Rusinger, D. (2016). Die digitale Kommunikationsstrategie: Praxis-Leitfaden für Unternehmen – Mit Case Studys und Expertenbeiträgen – Für eine Kommunikation in digitalen Zeiten. Stuttgart: Schäffer-Poeschel. Szyszka, P. (2019). Unternehmenskommunikation: Wirkung – Wertschätzung – Wertschöpfung. Stuttgart: Kohlhammer Verlag. Zerfuß, A., Volk, S. C., & Ziegele, D. (2019). Toolbox Kommunikationsmanagement: Denkwerkzeuge und Methoden für die Steuerung der Unternehmenskommunikation. Wiesbaden: Gabler Verlag.		
	<u>Managing Family Enterprises /ILV / LV-Nr: MFU 2 / 4.Semester / ECTS: 1</u> Collins, L., Grisoni, L., Tucker, J., Seman, C., Graham, S., Fakoussa, R., & Otten, D. (2012). The modern family business: Relationships, succession and transition. Basingstoke: Palgrave. Felden, B., & Hack, A. (2014). Management von Familienunternehmen: Besonderheiten – Handlungsfelder - Instrumente. Berlin-Heidelberg: Springer Verlag. Gimeno, A., Baulenas, G., & Coma-Cros, J. (2010). Family business models: Practical solutions for the family business. Basingstoke: Palgrave. Märk, S., & Situm, M. (2018). Familienunternehmen und ihre Stakeholder: Problemstellung – Lösungsmodelle – Praktische Umsetzung. Berlin-Heidelberg: Springer Verlag. Weishaupt, M. (2015). Radikal anders: Die DNA erfolgreicher Familienunternehmen. Frankfurt am Main: Campus Verlag. Zellweger, T. (2017). Managing the family business: Theory and practice. Glos, UK: Edward Elgar.		
Acquisition of skills	<u>Company Transfer & Succession /ILV / LV-Nr: MFU 3 / 4.Semester / ECTS: 3</u> The students <ul style="list-style-type: none"> • Know the basic concepts and peculiarities of takeover start-ups as a variant of self-employment. • Understand the phases of the succession process. • Know the essential factors for designing successful succession processes. • Can convert the variants of the transfer and succession process for their own future transfer and succession planning. 		
	<u>Corporate Communications /ILV / LV-Nr: MFU 1 / 3.Semester / ECTS: 3</u> The students <ul style="list-style-type: none"> • Know the fundamentals of corporate communication. • Know the most important theoretical approaches and instruments of strategic planning and optimization of 		

	<p>corporate communications.</p> <ul style="list-style-type: none"> • Can identify and apply communication-relevant crisis prevention and management measures. • Understand how digitalization affects and changes corporate communications.
Acquisition of skills	<ul style="list-style-type: none"> • Know which digital media can be used for corporate communications.
	<p><u>Managing Family Enterprises /ILV / LV-Nr: MFU 2 / 4.Semester / ECTS: 1</u></p> <p>The students</p> <ul style="list-style-type: none"> • Know the phases of the succession process, especially in family businesses. • Understand the specific problems and solution approaches in the management and transfer of family businesses. • Know the legal, management-oriented and socio-psychological issues and problem-solving approaches. • Are able to identify the essential factors of successful succession processes in family businesses and apply appropriate implementation concepts.
Course contents	<p><u>Company Transfer & Succession /ILV / LV-Nr: MFU 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Role models in the context of company handovers & successions • Dynamics of family businesses based on selected models (circle model, life cycle model, familyness construct, strategic management, bulls eye approach) • Company succession as a potential crisis situation for the family business • Possible forms of company succession (external vs. internal)
	<p><u>Corporate Communications /ILV / LV-Nr: MFU 1 / 3.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Definition and goal of corporate communications • Selection, optimization and application of communication instruments in the context of a coordinated communication mix including relationships to the content strategy. • Communication with different stakeholder groups <ul style="list-style-type: none"> • Employees (internal PR, change communication) • Customers (customer PR, corporate publishing) • Media (media relations) • Investors (investor relations) • Society (public affairs, innovation communication, corporate social responsibility) • Corporate communication in consideration of digitalization
	<p><u>Managing Family Enterprises /ILV / LV-Nr: MFU 2 / 4.Semester / ECTS: 1</u></p> <ul style="list-style-type: none"> • Importance and definition of family businesses • Strengths and weaknesses of family businesses • Dynamics between families and companies (The circle model, The three-dimensional life cycle model, the familyness construct, strategic management, The bulls eye approach) • Positioning and strategy; leadership behavior in family businesses • Selected practical examples and reflection
Teaching and learning methods	<p><u>Company Transfer & Succession /ILV / LV-Nr: MFU 3 / 4.Semester / ECTS: 3</u></p> <p>33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
	<p><u>Corporate Communications /ILV / LV-Nr: MFU 1 / 3.Semester / ECTS: 3</u></p> <p>17 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p>
	<p><u>Managing Family Enterprises /ILV / LV-Nr: MFU 2 / 4.Semester / ECTS: 1</u></p> <ul style="list-style-type: none"> • The course is conducted totally with presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures). • Presentation and discussion of practical cases for which the students have to develop solutions within the framework of group work.
Evaluation Methods Criteria	<p><u>Company Transfer & Succession /ILV / LV-Nr: MFU 3 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Seminar paper and • Quiz
	<p><u>Corporate Communications /ILV / LV-Nr: MFU 1 / 3.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Seminar paper and • Quiz
	<p><u>Managing Family Enterprises /ILV / LV-Nr: MFU 2 / 4.Semester / ECTS: 1</u></p> <p>Seminar paper</p>

Module number:	Corporate Management	Scope:	
UST		5	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	4. Semester		
Level	4. Semester: Bachelor		
Previous knowledge	4. Semester: • Introduction to BWL • Introduction to Accounting • Business Mathematics • Investment & Financing • Cost Accounting & Calculation • Annual Accounts & Analysis / 4. Semester: • Introduction to BWL • Introduction to Accounting • Business Mathematics • Investment & Financing • Cost Accounting & Calculation • Annual Accounts & Analysis • Statistical Methods & Data Analysis		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<p><u>Risk management: Fundamentals /ILV / LV-Nr: UST 2 / 4.Semester / ECTS: 2</u></p> <p>Diederichs, M. (2017). Risikomanagement und Risikocontrolling. München: Vahlen Verlag. Finke, R. (2017). Grundlagen des Risikomanagements: Quantitative Riskmanagement-Methoden für Einsteiger und Praktiker. Weinheim: Wiley. Gleißner, W. (2016). Grundlagen des Risikomanagements: Mit fundierten Informationen zu besseren Entscheidungen. München: Vahlen Verlag. Hunziker, S., & Meissner, J. O. (2018). Ganzheitliches Chancen- und Risikomanagement: Interdisziplinäre und praxisnahe Konzepte. Wiesbaden: Springer Verlag. Romeike, F. (2018). Risikomanagement. Wiesbaden: Springer Verlag. Ruthner, R., & Exner, K. (2019). Corporate Risk Management: Unternehmensweites Risikomanagement als Führungsaufgabe. Wien: Linde Verlag. Wüst, K. (2014) Risikomanagement: Eine Einführung mit Anwendungen im Excel. Konstanz: UVK Verlag.</p> <p><u>Value-Oriented Management Control /ILV / LV-Nr: UST 1 / 4.Semester / ECTS: 3</u></p> <p>Coenenberg, A. G., Salfeld, R., & Schultze, W. (2015). Wertorientierte Unternehmensführung: Vom Strategieentwurf zur Implementierung. Stuttgart: Schäffer-Poeschel. Copeland, T., Koller, T., Murrin, J., & McKinsey & Company, Inc. (2002). Unternehmenswert: Methoden und Strategien für eine wertorientierte Unternehmensführung. Frankfurt: Campus Verlag. Dillerup, R., & Stoi, R. (2011). Unternehmensführung. München: Vahlen. Stern, J. M., & Shiely, J. S. (2002). Wertorientierte Unternehmensführung mit E(conomic) V(alue) A(dded), EVA. Berlin: Econ Verlag. Weber, J., Bramseman, U., Heineke, C., & Hirsch, B. (2017). Wertorientierte Unternehmenssteuerung: Konzepte – Implementierung – Praxis-Statement. Wiesbaden: Springer Verlag. Young, S. D., O'Byrne, S. F. (2001). Eva and value-based management: A practical guide to implementation. New York, NY: McGraw-Hill.</p>		
Acquisition of skills	<p><u>Risk management: Fundamentals /ILV / LV-Nr: UST 2 / 4.Semester / ECTS: 2</u></p> <p>The students</p> <ul style="list-style-type: none"> • Are familiar with the legal foundations and framework conditions for risk management. • Can assign tasks to the individual phases of a risk management cycle. • Can identify and typologize different types of risks. • Can quantify and assess risks. • Can create and interpret a risk matrix. • Can derive risk management measures. • Understand the fundamentals of risk controlling. <p><u>Value-Oriented Management Control /ILV / LV-Nr: UST 1 / 4.Semester / ECTS: 3</u></p> <p>The students</p> <ul style="list-style-type: none"> • Know the fundamentals of company valuation and can calculate and interpret selected key figures. • Are able to align the decision-making processes of business management with the idea of value orientation. • Understand how investment, financing and operational decisions affect company value. • Are familiar with the fundamentals and methods of monetary and immaterial company valuation. • Know the fundamentals of value-oriented management. 		
Course contents	<p><u>Risk management: Fundamentals /ILV / LV-Nr: UST 2 / 4.Semester / ECTS: 2</u></p> <p>Risk management: Fundamentals /ILV / Course no.: UST 2 / 4th semester / ECTS: 2 Part A: Fundamentals</p> <ul style="list-style-type: none"> • Concept of risk • Risk management • Risk strategies 		

	<p>Part B: Types of risks</p> <ul style="list-style-type: none"> • Risk classification • Description of individual risk types in detail
<p>Course contents</p>	<p>Part C: Risk management process</p> <ul style="list-style-type: none"> • Fundamentals • Risk identification (risk inventory) • Risk assessment (risk map) • Risk evaluation • Risk reaction • Risk reporting <p>Part D: Quantification of risks (risk assessment)</p> <ul style="list-style-type: none"> • Statistical fundamentals • Portfolio theory & capital asset pricing model (CAPM) • Value-at-Risk • Sensitivity analysis • Monte Carlo simulation <p>Part E: Approaches and instruments for risk management</p> <ul style="list-style-type: none"> • Risks in foreign trade • Risks in debtor management & credit risk • Risks in interest rate management • Risks in currency management • Risks in operating business <hr/> <p><u>Value-Oriented Management Control /ILV / LV-Nr: UST 1 / 4.Semester / ECTS: 3</u></p> <p>Part A: Concepts of "value orientation" in corporate management:</p> <ul style="list-style-type: none"> • Conceptual and content-related fundamentals of value management <p>Part B: Fundamentals of corporate management:</p> <ul style="list-style-type: none"> • Incentives, concepts and methods of internal and external company valuation • Critical examination of various valuation approaches and value-oriented key figures <p>Part C: Development of a value-oriented corporate strategy:</p> <ol style="list-style-type: none"> 1) Development of a value-oriented corporate strategy 2) Analysis and operationalization of value enhancement levers: <ol style="list-style-type: none"> a) Growth b) Operational excellence c) Financial and asset structure and d) Portfolio management. <p>Part D: Determination and control of intangible value drivers:</p> <ul style="list-style-type: none"> • Determination and valuation of a company's intangible capital • Preparation of an "intellectual capital statement". <p>Part E: "The value of values":</p> <ul style="list-style-type: none"> • Analysis and evaluation of "values" • Fundamentals of value management.
<p>Teaching and learning methods</p>	<p><u>Risk management: Fundamentals /ILV / LV-Nr: UST 2 / 4.Semester / ECTS: 2</u></p> <p>50 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.</p> <hr/> <p><u>Value-Oriented Management Control /ILV / LV-Nr: UST 1 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • 33 % of the event is covered by eLearning. A combination between online phases (inductive method for the independent acquisition of knowledge and the practice of tasks) and presence phases (deductive method, in which assistance is given in the learning process and knowledge is imparted via frontal lectures) is used.
<p>Evaluation Methods Criteria</p>	<p><u>Risk management: Fundamentals /ILV / LV-Nr: UST 2 / 4.Semester / ECTS: 2</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz <hr/> <p><u>Value-Oriented Management Control /ILV / LV-Nr: UST 1 / 4.Semester / ECTS: 3</u></p> <ul style="list-style-type: none"> • Final exam and • Quiz

Module number:	Specialization Area Studies & Languages	Scope:	
AAL		6	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	5. Semester		
Level	5. Semester: Bachelor		
Previous knowledge	5. Semester: All subjects of the first four semesters		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Consolidation Area Studies & Languages /ILV / LV-Nr: 2 / 5.Semester / ECTS: 6</u> Depending on the thematic orientation of the respective university or technical college.		
Acquisition of skills	<u>Consolidation Area Studies & Languages /ILV / LV-Nr: 2 / 5.Semester / ECTS: 6</u> The students are able to question intercultural specificities and make use of a foreign language.		
Course contents	<u>Consolidation Area Studies & Languages /ILV / LV-Nr: 2 / 5.Semester / ECTS: 6</u> Consolidation Area Studies & Languages: Courses like US and East Asia, Anthropological Perspectives on Culture and Society.		
Teaching and learning methods	<u>Consolidation Area Studies & Languages /ILV / LV-Nr: 2 / 5.Semester / ECTS: 6</u> The teaching and learning methods are based on the curricula or specifications of the partner universities concerned.		
Evaluation Methods Criteria	<u>Consolidation Area Studies & Languages /ILV / LV-Nr: 2 / 5.Semester / ECTS: 6</u> The evaluation methods and evaluation criteria are based on the curricula or specifications of the partner universities concerned.		

Module number:	Specialization Business Management	Scope:	
ABM		16	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	5. Semester		
Level	5. Semester: Bachelor		
Previous knowledge	5. Semester: All subjects of the first four semesters		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Consolidation Business Management /ILV / LV-Nr: 1 / 5.Semester / ECTS: 16</u> Depending on the subject focus of the respective elective subjects.		
Acquisition of skills	<u>Consolidation Business Management /ILV / LV-Nr: 1 / 5.Semester / ECTS: 16</u> The students practice the acquisition of knowledge in a foreign language. They are able to understand subject-specific content in a culturally and socially foreign environment and to apply it to specific management problems in an international context.		
Course contents	<u>Consolidation Business Management /ILV / LV-Nr: 1 / 5.Semester / ECTS: 16</u> Consolidation Business Management: Courses from the following three areas: 1. Management (e.g. Strategic Management, Competitive Strategies, Management of Multinational Corporations, Organizational Theory, Corporate Behavior, Corporate Culture, Knowledge Management, Management of Innovations, Business Ethics, Corporate Governance, Managerial Decision Behavior, HRM, etc.) 2. Marketing (e.g. Advanced Marketing Management, Consumer Behavior, Customer Service Excellence, Global Marketing, etc.) 3. Accounting / Finance / Controlling (z.B. Financial Management, Portfolio Management, Options and Futures, International Finance, etc.)		
Teaching and learning methods	<u>Consolidation Business Management /ILV / LV-Nr: 1 / 5.Semester / ECTS: 16</u> The teaching and learning methods are based on the curricula or specifications of the partner universities concerned.		
Evaluation Methods Criteria	<u>Consolidation Business Management /ILV / LV-Nr: 1 / 5.Semester / ECTS: 16</u> The evaluation methods and evaluation criteria are based on the curricula or specifications of the partner universities concerned.		

Module number:	Spezifikation Social Skills	Scope:	
ASS		8	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	5. Semester		
Level	5. Semester: Bachelor		
Previous knowledge	5. Semester: All subjects of the first four semesters		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Consolidation Social Skills /ILV / LV-Nr: 3 / 5.Semester / ECTS: 8</u> Depending on the subject focus of the respective elective subjects.		
Acquisition of skills	<u>Consolidation Social Skills /ILV / LV-Nr: 3 / 5.Semester / ECTS: 8</u> The students are able to apply their presentation skills and social competence abroad. They can reflect on subject-specific content in a culturally and socially unfamiliar environment.		
Course contents	<u>Consolidation Social Skills /ILV / LV-Nr: 3 / 5.Semester / ECTS: 8</u> English version will be available soon		
Teaching and learning methods	<u>Consolidation Social Skills /ILV / LV-Nr: 3 / 5.Semester / ECTS: 8</u> The teaching and learning methods are based on the curricula or specifications of the partner universities concerned.		
Evaluation Methods Criteria	<u>Consolidation Social Skills /ILV / LV-Nr: 3 / 5.Semester / ECTS: 8</u> The evaluation methods and evaluation criteria are based on the curricula or specifications of the partner universities concerned.		

Module number:	Internship	Scope:	
BPR		19	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	6. Semester		
Level	6. Semester: Bachelor		
Previous knowledge	6. Semester: All subjects of the first five semesters		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Internship /BPR / LV-Nr: BPR 1 / 6.Semester / ECTS: 19</u> Adam, B. (2003). Der clevere Praktikumsführer: Recherche, Bewerbung, Organisation. München: Redline Verlag. Bloss, M. (2016). Mein Praktikum – bewerben, einsteigen, aufsteigen. Konstanz: UVK Verlagsgesellschaft. Brokemper, P. (2015). Richtig beginnen in Ausbildung und Praktikum: Vom ersten Eindruck bis zur Lösung von Konflikten. Arbeitsblätter für Jugendliche. Müllheim an der Ruhr: Verlag an der Ruhr. Langlotz (2016). Praktikum erfolgreiche!: Von der ersten Idee über die richtige Bewerbung bis zum wertvollen Arbeitszeugnis und darüber hinaus. Leck: CPI books. Püttjer, C., & Schnierda, U. (2011). Bewerben um ein Praktikum. Frankfurt: Campus Verlag.		
Acquisition of skills	<u>Internship /BPR / LV-Nr: BPR 1 / 6.Semester / ECTS: 19</u> The students <ul style="list-style-type: none"> • Solve operational problems by applying the knowledge acquired so far in their studies. • Understand how certain processes in companies are structured and interlinked. • Experience and understand how to work, communicate and act in teams. 		
Course contents	<u>Internship /BPR / LV-Nr: BPR 1 / 6.Semester / ECTS: 19</u> The teaching content depends on the activities the students do at the internship provider. The students choose an internship independently. They can draw on the extensive range of internships offered by the Kufstein Tirol University of Applied Sciences. The Director of Studies checks the professional correspondence of the internship activities with the contents of the course and the qualification profiles of the course of studies. Subsequently, the Director of Studies checks whether the internship corresponds to the training objectives of the program and whether the student can be employed according to his/her level of qualification. A detailed internship guide supports the students in organizing their internship semester.		
Teaching and learning methods	<u>Internship /BPR / LV-Nr: BPR 1 / 6.Semester / ECTS: 19</u> <ul style="list-style-type: none"> • Application of the contents from the courses of the first 5 semesters on the basis of practical problems with the internship provider • Coaching during implementation by internship supervisors in the company • Link to the Bachelor thesis in which a problem of the internship provider is dealt with using academic methods 		
Evaluation Methods Criteria	<u>Internship /BPR / LV-Nr: BPR 1 / 6.Semester / ECTS: 19</u> <ul style="list-style-type: none"> • Proof of the workload by confirmation of the employer of the internship and • interim report and • final report 		

Module number: BAR	Bachelor thesis	Scope:	
		10	ECTS
Degree program	University of Applied Sciences Bachelor's Program Business Management full-time		
Position in the curriculum	6. Semester		
Level	6. Semester: Bachelor		
Previous knowledge	6. Semester: All subjects of the first five semesters		
Blocked	no		
Participant group	A-levels and/or corresponding previous training, beginners		
Literature recommendation	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> Berger-Grabner, D. (2016). Wissenschaftliches Arbeiten in den Wirtschafts- und Sozialwissenschaften: Hilfreiche Tipps und praktische Beispiele. Wiesbaden: Springer Verlag. Disterer, G. (2019). Studien- und Abschlussarbeiten schreiben: Seminar-, Bachelor und Masterarbeiten in den Wirtschaftswissenschaften. Wiesbaden: Springer Verlag. Esselborn-Krumbiegel, H. (2017). Richtig wissenschaftlich schreiben: Wissenschaftssprache in Regeln und Übungen. Paderborn: Verlag Ferdinand Schöningh. Oehlich, M. (2019). Wissenschaftliches Arbeiten und Schreiben: Schritt für Schritt zur Bachelor- und Master-Thesis in den Wirtschaftswissenschaften. Wiesbaden: Springer Verlag. Theisen, M. R. (2016). Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit. München: Verlag Franz Vahlen.		
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> Kipman, U., Leopold-Wildburger, U., & Reiter, T. (2018). Wissenschaftliches Arbeiten 4.0: Vortragen und Verfassen leicht gemacht. Berlin-Heidelberg: Springer Verlag. Renz, K.-C. (2016). Das 1 x 1 der Präsentation: Für Schule, Studium und Beruf. Wiesbaden: Springer Verlag. Schulenburg, N. (2018). Exzellent präsentieren: Die Psychologie erfolgreicher Ideenvermittlung – Werkzeuge und Techniken für herausragende Präsentationen. Wiesbaden: Springer Verlag.		
Acquisition of skills	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> The students are able to academically prepare a topic from the department of business management and to independently work on a central question. The students' self-organization and time management skills are encouraged. The students learn the ability to apply theoretical knowledge from their studies in the Bachelor thesis. The students have analytical and academic reflection skills for company-specific problems. They also learn how to present academic papers to a research community.		
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> The students are able to academically prepare a topic from the department of business management and to independently work on a central question. The students' self-organization and time management skills are encouraged. The students learn the ability to apply theoretical knowledge from their studies in the Bachelor thesis. The students have analytical and academic reflection skills for company-specific problems. They also learn how to present academic papers to a research community.		
Course contents	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> In the Bachelor thesis seminar the students are supervised with regard to content and method in the preparation of the Bachelor thesis. The content of the Bachelor thesis is linked to the internship. The students regularly report on the progress of their Bachelor thesis, accompanying the Bachelor thesis. The students receive instructions and templates for the preparation of their Bachelor thesis and thus the corresponding accompanying academic supervision.		
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> <ul style="list-style-type: none"> • Structure of an academic presentation • Creating slides for a presentation • Important technical terms (validity, reliability, representativeness, etc.) • Identification of limitations of an academic work • Argumentation, discussion and defense of one's own results 		
Teaching and learning methods	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> Coaching in the implementation by Bachelor thesis supervisors (meetings and virtual)		
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> <ul style="list-style-type: none"> • 100 % of the event is covered by eLearning. A combination online phase (inductive method for independent acquisition of knowledge and practice of tasks) is used. • The students must present and discuss the results of their Bachelor thesis via a digital platform (digital classroom). 		
Evaluation Methods Criteria	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> Bachelor Thesis		
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> <ul style="list-style-type: none"> • Final presentation and • Handout 		
Literature recommendation	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> Berger-Grabner, D. (2016). Wissenschaftliches Arbeiten in den Wirtschafts- und Sozialwissenschaften: Hilfreiche Tipps und praktische Beispiele. Wiesbaden: Springer Verlag. Disterer, G. (2019). Studien- und Abschlussarbeiten schreiben: Seminar-, Bachelor und Masterarbeiten in den		

	Wirtschaftswissenschaften. Wiesbaden: Springer Verlag.
Literature recommendation	Esselborn-Krumbiegel, H. (2017). Richtig wissenschaftlich schreiben: Wissenschaftssprache in Regeln und Übungen. Paderborn: Verlag Ferdinand Schöningh. Oehlich, M. (2019). Wissenschaftliches Arbeiten und Schreiben: Schritt für Schritt zur Bachelor- und Master-Thesis in den Wirtschaftswissenschaften. Wiesbaden: Springer Verlag. Theisen, M. R. (2016). Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit. München: Verlag Franz Vahlen.
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> Kipman, U., Leopold-Wildburger, U., & Reiter, T. (2018). Wissenschaftliches Arbeiten 4.0: Vortragen und Verfassen leicht gemacht. Berlin-Heidelberg: Springer Verlag. Renz, K.-C. (2016). Das 1 x 1 der Präsentation: Für Schule, Studium und Beruf. Wiesbaden: Springer Verlag. Schulenburg, N. (2018). Exzellent präsentieren: Die Psychologie erfolgreicher Ideenvermittlung – Werkzeuge und Techniken für herausragende Präsentationen. Wiesbaden: Springer Verlag.
Acquisition of skills	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> The students are able to academically prepare a topic from the department of business management and to independently work on a central question. The students' self-organization and time management skills are encouraged. The students learn the ability to apply theoretical knowledge from their studies in the Bachelor thesis. The students have analytical and academic reflection skills for company-specific problems. They also learn how to present academic papers to a research community.
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> The students are able to academically prepare a topic from the department of business management and to independently work on a central question. The students' self-organization and time management skills are encouraged. The students learn the ability to apply theoretical knowledge from their studies in the Bachelor thesis. The students have analytical and academic reflection skills for company-specific problems. They also learn how to present academic papers to a research community.
Course contents	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> In the Bachelor thesis seminar the students are supervised with regard to content and method in the preparation of the Bachelor thesis. The content of the Bachelor thesis is linked to the internship. The students regularly report on the progress of their Bachelor thesis, accompanying the Bachelor thesis. The students receive instructions and templates for the preparation of their Bachelor thesis and thus the corresponding accompanying academic supervision.
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> <ul style="list-style-type: none"> • Structure of an academic presentation • Creating slides for a presentation • Important technical terms (validity, reliability, representativeness, etc.) • Identification of limitations of an academic work • Argumentation, discussion and defense of one's own results
Teaching and learning methods	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> Coaching in the implementation by Bachelor thesis supervisors (meetings and virtual)
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> <ul style="list-style-type: none"> • 100 % of the event is covered by eLearning. A combination online phase (inductive method for independent acquisition of knowledge and practice of tasks) is used. • The students must present and discuss the results of their Bachelor thesis via a digital platform (digital classroom).
Evaluation Methods Criteria	<u>Bachelor Thesis /SE / LV-Nr: BAR 1 / 6.Semester / ECTS: 10</u> Bachelor Thesis
	<u>Scientific Presentation /ILV / LV-Nr: BAR 2 / 6.Semester / ECTS: 1</u> <ul style="list-style-type: none"> • Final presentation and • Handout

2.4 Internship

The students choose an internship independently. They can draw on the extensive range of internship advertisements offered by the Kufstein University of Applied Sciences. The Director of Studies checks the professional correspondence of the internship activities with the contents of the course and the qualification profiles of the course of studies. Subsequently, the Director of Studies checks whether the internship corresponds to the training objectives of the program and whether the student can be employed according to his/her level of qualification. If these requirements are met, the organizational processing is carried out by the International Relations Office (IRO). A detailed internship guide supports students in organizing their internship semester; students can also contact the IRO and the Director of Studies if they have any questions or need support.

Students must apply for the internship using the form (= job description). The form contains the central data of the student and the internship supervision as well as the goals and the tasks/activities in the company providing the internship. The internship is confirmed or approved by the signatures of the Director of Studies and the internship supervisor.

The student must reflect, document and present the experiences and findings gathered and evaluate the internship. Conversely, the internship supervisor must evaluate the students. The student must prepare an interim report, a final report and a presentation and complete an evaluation form. At the beginning of the internship, he/she will receive an internship guide which lists the points to be worked on. A key requirement is to compare the agreed objectives with the achieved ones. The documentation prepared by the student and the supervisor is evaluated by the Director of Studies. If the achievement of the goals and the adaptation to the qualification level of the student are not guaranteed, the corresponding internship position is excluded for the future. A list and reports on the internships are available to subsequent students via the Moodle teaching platform.

2.5 Semester Abroad

In the 5th semester, students complete a full-time Bachelor degree in Business Management and spend an obligatory semester abroad at a partner university of the FH Kufstein Tirol. A total workload of 30 ECTS must be demonstrated at the partner university in question. In the course of preparation for their studies abroad, students are given selected institutions which are particularly suitable for the degree program. The list of institutions is based on many years of historical experience. The lectures abroad are designed to be related to the topics of the course in Business Management (especially in the areas of Management, Marketing and Finance). This ensures that students are given an in-depth knowledge of the relevant subjects so that the desired competences can be developed. Intercultural and linguistic competences, which are highly relevant in practice, are also developed during the studies abroad. Students are also encouraged to organize most of their stay abroad independently (e.g. search for accommodation, registration with the partner university, obtaining the necessary documents for registration and travel to the country in question, etc.). Further information on how the semester abroad contributes to the intended learning outcomes can be found in Chapter 2.6.3 "Classification in the National Qualifications Framework".

The **allocation of the study places** themselves takes place in the ranking order of the grade average. First, the first preference is assigned to the student with the lowest average grade. Subsequently by the student with the second lowest grade average etc. If the first preference of a student cannot be assigned (because it is already occupied by a student with a lower grade average), the second preference is assigned. If this preference has already been assigned, the third preference is assigned. If this is also

already assigned, this student will be placed in a second round. The allocation process is shown in the following figure.

3 ADMISSION REQUIREMENTS

The admission requirements at the FH Kufstein Tirol are regulated according to the following terms:

1. The general admission requirements are regulated by § 4 FHG as amended; it applies to **persons with a general university entrance qualification**.

2. **Persons without a school-leaving certificate** must take a **university entrance examination** according to § 64 a UG 2002 as amended. These persons acquire the general university entrance qualification for Bachelor studies in a specialization group by passing the university entrance examination in accordance with an ordinance issued by the Rector's Office of a University. The successful completion of the university entrance examination thus entitles the holder to admission to all studies in the specialization group for which the university entrance qualification was acquired. The university entrance examination can be obtained for certain groups of subjects in accordance with an ordinance of the Rector's Office of a university, whereby the following group of subjects is relevant for the FH Kufstein:

Social and economic studies (e.g. Business Administration, Economic Education, Statistics, Sociology).

Applicants who have completed a 3-year **vocational, middle school, a training in the dual system** or a **subject-relevant German advanced technical college certificate** obtain the entitlement to study at the FH Kufstein Tirol through additional examinations in the subjects German, English and Mathematics. In the case of the German advanced technical college certificate, the additional examination must only be taken in those of the three subjects in which the grade is "inadequate" or worse. All additional examinations must be passed before the start of the third semester.

3. For **individuals with relevant dual training** the **apprenticeship certificate** in one of the following **special fields** according to the respectively valid announcement of the Federal Ministry of Economics, Family and Youth is valid as an admission requirement:

- Office, Administration, Organization
- Trade
- Tourism and Gastronomy
- Marketing & sales

4. **Persons with a degree** from one of the relevant **vocational middle schools** listed below may also be admitted:

- School of Hotel Management, School of Tourism, School of Gastronomy (three years)
- Commercial schools (at least two years)
- Vocational schools for tourism professions
- Vocational schools for economic professions (three years)
- Business school (at least two years)
- Commercial schools (three years)

Newly emerging apprenticeships in similar fields must be recognized accordingly.

The **group of persons under numbers 3. and 4.** must complete **additional examinations** by the beginning of the third semester as an entry requirement and, if necessary, take appropriate preparatory courses. This is possible at the FH Kufstein.

The following additional examinations are required for this group of people:

- German
- English
- Mathematics

Below is an overview of which subject area of the German FOS/BOS is the relevant admission requirement. Here, additional examinations must be taken within the first semesters in the subjects Mathematics, German and English (if a grade of "poor" or worse was achieved in these subjects).

	UF Bvz
FOS	
- Technology	X
- Economics & Administration	X
- Social Welfare	X
- Agriculture, Biotechnology and Environmental Technology	X
- Design	X
- Health	X
- International Business Studies	X
BOS	
- Technology	X
- Economics & Administration	X
- Social Welfare	X
- Agriculture, Biotechnology and Environmental Technology	X
- Health	X
- International Business Studies	X
In the case of relevant internships (marketing, trade, administration), other disciplines can also be accepted (after consultation with the Director of Studies).	X