Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)





### Module catalogue

# PART-TIME COMBINED STUDY PROGRAMME BACHELOR BUSINESS ADMINISTRATION (B. A.)

Last updated: 22 November 2017

Please note: The German version of this document is the legally binding version. The English translation provided here is for information purposes only.

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1.1	1.1 Introduction to and Principles of Business Administration								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
1.1	250 h	10	1st sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA	
1	Course type			Weight of gra	ade	Planned group size	Language		
	Self-study & classroom exercises 1				10/180 (weighted credit points)			German	

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 120 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 90 h
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 32 h
  - a. Case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. 8 h
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

Participation in the "Introduction to and Principles of Business Administration" course is intended to impart basic knowledge of business administration to students. On successful completion of the module, students have the following knowledge and skills:

- They are able to explain the basic terms and knowledge objects of general business administration.
- They are able to define central business issues and approaches to finding solutions in performance management, finance and supporting management functions.
- They are able to utilise the initial comprehensive understanding of businesses and companies that they acquire.
- They are able to apply what they have learned to specific practical examples.

4	Contents
-	The following content is taught in the module:
	(1) Introduction to the professional field
	(2) Introduction to economic thinking
	- The economic principle - Business administration as a science
	(3) Procurement and materials management
	- Material provision and stock management
	- Analyses to support purchasing
	(4) Production and Logistics
	<ul><li>Principles of production</li><li>Forms of production</li></ul>
	(5) Corporate taxation and corporate audit - Legal forms
	- Taxation and Audit
	(6) Human resource management and business organisation
	- Leadership styles and motivational tools
	- Structural organisation and workflow management
	(7) Finance, accounting and controlling  - Investment calculation method
	- Forms of financing and types of contracts
	(8) Marketing
	- Principles of Marketing
5	- Marketing tools
3	Form of assessment
	Written examination (120 min) OR oral examination
6	Condition for the award of credit points
	Examination graded at least "sufficient"
7	Participation requirements
	Formal:
	None
	Contont
	Content: None
8	Application of the module (in the following study programmes):
	Part-time combined Bachelor's degree in Business Administration (B.A.)
9	Module coordinator
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)
10	Other information
10	Other information  (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant

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1.2 Business Law									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
1.2	125 h	5	1st sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	ВА	
1	Course type			Weight of grade			Planned group size	Language	
	Self-study & c	lassroom	exercises	5/180 (weighted credit points)			35	German	

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through four learning units of the relevant assignment (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses, BGB quiz (Bürgerliches Gesetzbuch German civil code), orientation course in business law)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading the case law and literature given in the learning units, case processing and discussion in learning groups, application and consolidation in professional life
  - b. Interactive learning materials: business law orientation course, BGB quiz, HGB quiz (Handelsgesetzbuch German commercial code)

### Contact hours:

- (1) Classroom exercises, 16 h
  - a. Case studies
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

By participating in the "Business Law" module, students are able to understand and structure issues in the areas of law that are particularly relevant for business economists at a level corresponding to the bachelor's degree.

They are able to apply the acquired legal knowledge in practical corporate situations. In addition, they are able to recognise new legal problems and legal issues and develop coping strategies independently.

### 4 Contents

The "Business Law" module provides knowledge of commercial law and the principles of civil law. Commercial law encompasses the concepts of the trader, the business name, the commercial register, the representation of traders, and special rules for commercial transactions. The basic provisions of commercial law are the general provisions of the Civil Code (BGB), which are amended or supplemented by the special provisions of the Commercial Code (HGB). Students gain an insight into business law thinking and working methods, with the aim of recognising and being able to communicate legal risks in business management.

	Through the presentation of the civil and commercial law relationships and legal provisions relevant for traders, students receive an overview of commercial law issues in business practice. This encompasses the following topics:
	- basic features of contract law for traders
	- the term "trader", the business name and the commercial register
	- special representation of traders and their vicarious agents
	- special features of commercial purchases and other commercial transactions
	- general terms and conditions and consumer protection
	- financing transactions and security agreements
5	Form of assessment
	Written examination (90 min) OR oral examination
6	Condition for the award of credit points
	Examination graded at least "sufficient"
7	Participation requirements
	Formal: None
	Content:
	None
8	Application of the module (in the following study programmes):
	Part-time combined Bachelor's degree in Business Administration (B.A.)
9	Module coordinator
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)
10	Other information
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>

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1.3 Business Mathematics and Statistics I									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
1.3	125 h	5	1st sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA	
1	Course type			Weight of grade			Planned group size	Language	
	Self-study & c	lassroom	exercises	5/180 (weighted credit points) 35				German	

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses, Mathepool)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life
  - d. Interactive e-learning: mapping of tasks and tutorials in e-learning or specially developed apps (e.g. Moodle tutorials, "Wiris" computer algebra system)

### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Exercises and case studies
  - b. Clarification of students' questions arising from the self-study phase
  - c. Exercise groups during the week as a supplement to the classroom components (location-specific scope)
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination
  - c. Optional: Participation in accompanying tutorials 16 h

### 3 Learning outcomes/competences

Due to the heterogeneity of the previous educational levels, the first goal of the module is to get students to a uniform level that is useful for business mathematics and statistics in the specialist modules.

After completing the module, students can independently deal with tasks in the field of set theory and functional theory and transfer them to business application areas. Students are also able to also solve linear equation systems and transfer practical optimisation problems into mathematical models, solve them and derive practical conclusions from the results. In the field of financial mathematics, students learn methodological skills for numerous financial modules and courses in the field of accounting. Students are able to analyse financial-mathematical relationships, perform corresponding calculations and draw conclusions from the results. The same applies to the subject of differential calculus.

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### 4 Contents The module content consists of the following topics: (1) Principles of business mathematics - Set and propositional logic - Concept of functions - Special mathematical functions (e.g. summation symbols, power, root, exponential and log functions) (2) Linear algebra Vectors and matrices - Linear equation systems and their economic application - Linear optimisation (3) Financial mathematics - Interest calculation - The equivalence principle - Pension calculation - Repayment calculation (4) Differential calculus - Differential calculus with one and two variables - Extreme value calculation under secondary conditions (Lagrange function) Introduction to integral calculus Form of assessment Written examination (90 min) OR oral examination 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements Formal: None Content: Participation in the mathematics bridging courses and accompanying tutorials is very helpful in the acquisition of the competences presented. Topics that are required in the courses are refreshed in the bridging course in particular. This course is especially tailored to students who, for a variety of reasons, need to catch up in mathematical principles. 8 Application of the module (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) 9 Module coordinator Prof. Dr.-Ing. Toth (Bochum University) Other information 10 (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant assignment)

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2.1 External Accounting									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
2.1	125 h	5	2nd sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA	
1	Course type			Weight of gra	ade	Planned group size	Language		
	Self-study & d	lassroom	exercises	5/180 (weighted credit points) 35				German	

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to understand and evaluate the principles and relationships of corporate double-entry bookkeeping,
- They are proficient in accounting techniques while taking into account the applicable statutory provisions and are able to apply the principles of accounting,
- They are able to develop accounting records for a wide variety of real-life situations and thus perform bookkeeping for the most important functional areas in companies,
- They are able to prepare annual financial statements according to commercial law, depending on the legal form,
- They are able to analyse, interpret and evaluate annual financial statements by approach.

All learning outcomes are based, amongst other things, on the practiced handling of the relevant valid legal standards for accounting, preferably commercial law (HGB). The application of the International Financial Reporting Standards (IFRS) is the subject of a separate course (cf. VBWL5.1).

4	Contents
	The module includes the following content and main topics:
	<ul> <li>(1) Introduction to Business Accounting         <ul> <li>Tasks and structure of business accounting</li> <li>Basic accounting terms</li> <li>Legal regulations and organisation</li> </ul> </li> <li>(2) Introduction to accounting techniques         <ul> <li>Central elements of external accounting</li> <li>Business transactions that do and do not affect profit or loss</li> </ul> </li> </ul>
	<ul> <li>(3) Entries in important areas of the company</li> <li>Procurement (goods and capital goods)</li> <li>Production</li> <li>Sales</li> <li>Human resources</li> <li>Financing</li> </ul>
	<ul> <li>(4) Preparation of annual financial statements</li> <li>Individual questions of evaluation according to commercial law</li> <li>Accruals and deferrals</li> <li>Legal form-dependent preparation of annual financial statements and allocation of profits</li> </ul>
5	Form of assessment
	Written examination (90 min) OR oral examination
6	Condition for the award of credit points
	Examination graded at least "sufficient"
7	Participation requirements
	<u>Formal:</u> None
	Content: None
8	Application of the module (in the following study programmes):
	Part-time combined Bachelor's degree in Business Administration (B.A.)
9	Module coordinator
	Auditing/Tax Consultancy Prof. Dr. Kampe (Bielefeld University of Applied Sciences)
10	Other information
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>

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2.2 Marketing									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
2.2	125 h	5	2nd sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA	
1	Course type			Weight of gra	ade	Planned group size	Language		
	Self-study & d	lassroom	exercises	5/180 (weight	35	German			

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Exercises and case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

The goal of this module is to teach the principles of marketing, characterise the buyer as a central object, and apply the methods of the marketing mix. After completing the module, students have a comprehensive overview of the tasks of marketing and their interaction with other corporate divisions.

Participants know and are proficient in the most important methods that a company can use to assess and further develop its strategic positioning in the market. This includes the market-oriented design of products, prices and distribution channels and the associated communication policy.

Students are able to perform simple market analyses and are able to adapt operative marketing techniques according to the results of the market analysis.

They have case-related knowledge in the creation of marketing concepts.

Assuming a concrete market and company situation, students are able to combine strategic and operational marketing techniques into a continuous concept.

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### 4 Contents The Marketing module gives an overview of all essential marketing tasks in interaction with the buyer. There is special focus is on the marketing mix, which is conveyed both in theory and in practical application. The following topics are addressed in the module: (1) Principles of marketing - Micro and macro environment of the company - Situation analysis - Marketing objectives and strategies - Overview: marketing mix (2) Buyer behaviour research - Purchasing behaviour of consumers and its measurement - Purchasing behaviour of companies Industrial purchasing decisions (3) Product and communication policy - Product policy strategy development and techniques - Market communication and corporate goals - Advertising, promotion and public relations (4) Pricing and Distribution policy - Price and performance - Pricing (price-sales functions) - Sales organisation and distribution bodies - Vertical and horizontal selection processes 5 Form of assessment Written examination (90 min) OR oral examination 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements Formal: None Content: None **Application of the module** (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) 9 Module coordinator Prof. Dr.-Ing. Toth (Bochum University) 10 Other information (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant

assignment)

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2.3 Company Law									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
2.3	125 h	5	2nd sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA	
1	Course type			Weight of gra	Planned group size	Language			
	Self-study & c	lassroom	exercises	5/180 (weight	35	German			

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of case law and literature given in the learning units
  - b. Case processing and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercises, 16 h
  - a. Case studies
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

By successfully completing the module, students, as participants in business life, are able to differentiate between all existing forms of company, recognise their basic structures and liability risks, and deal with detailed problems of individual selected forms of company. The goal is to enable the participants, as (potential) shareholders, to choose a suitable legal form for their company and design its internal organisation in accordance with its purpose and what is legally possible.

In addition, students acquire competences that are required to allow them to assess the requirements for an effective obligation in legal transactions as a shareholder, managing director or contractual partner of a company. Students are able to conceptualise national and international design options in the context of corporate law, assess their usefulness, and develop legally possible solution concepts on this basis.

The goal of the module is to learn national and international design options in a corporate law context, assess their usefulness, and develop legally possible solution concepts on this basis.

4	Contents								
	Following an overview of possible company forms and the issues common to these company forms, module participants become acquainted with the special features of individual selected company forms. Both internal and external issues are dealt with.								
	<ul> <li>Principles</li> <li>Partnerships and corporations</li> <li>General corporate law issues</li> <li>Partnerships (BGB-Gesellschaft) and OHG (offene Handelsgesellschaft – general partnership)</li> <li>Limited partnership (KG – Kommanditgesellschaft)</li> <li>Silent partnership</li> <li>Partnership company</li> <li>European Economic Interest Grouping</li> <li>Limited liability company (GmbH – Gesellschaft mit beschränkter Haftung)</li> <li>GmbH und Co. KG (limited liability company &amp; limited partnership')</li> <li>Public limited company (AG – Aktiengesellschaft)</li> <li>European company</li> <li>Partnership limited by shares</li> </ul>								
5	Form of assessment								
	Written examination (90 min) OR oral examination								
6	Condition for the award of credit points								
	Examination graded at least "sufficient"								
7	Participation requirements								
	Formal: None								
	Content: Knowledge of the content of the "Business Law" module (VBWL1.2) is helpful.								
8	Application of the module (in the following study programmes):								
	Part-time combined Bachelor's degree in Business Administration (B.A.)								
9	Module coordinator								
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)								
10	Other information								
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>								

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

2.4 Business Mathematics and Statistics II									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
2.4	125 h	5	2nd sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA	
1	Course type			Weight of gra	Planned group size	Language			
	Self-study & c	assroom	exercises	5/180 (weight	35	German			

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses, Mathepool)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life
  - d. Interactive e-learning: mapping of tasks and tutorials in e-learning or specially developed apps (e.g. Moodle tutorials)

### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Exercises and case studies
  - b. Clarification of students' questions arising from the self-study phase
  - c. Exercise groups during the week as a supplement to the classroom components (location-specific scope)
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination
  - c. Optional: Participation in accompanying tutorials 16 h

### 3 Learning outcomes/competences

The Business Mathematics and Statistics II module focuses on the areas of statistics and probability calculations. Students learn both one- and two-dimensional data analysis and are able to apply this to different problems from practice, examine its effects, and evaluate the results. The correct application of measures, distributions and their graphical representation up to linear regression must be touched on as special method competence.

In relation to probability calculation, the module covers the principles of the calculation of probability and probability distributions. Students are able to assign the pausing distribution to a practice-relevant amount of data and calculate it. In the field of statistical tests, students become acquainted with methods of estimation, as well as samples and confidence intervals. They are able to experiment independently in these subject areas and draw conclusions from the results.

4	Contents								
	The module content consists of the following topics:								
	<ul> <li>(1) One-dimensional data analysis         <ul> <li>Principles of statistics (frequency functions, mean values, median and quantiles)</li> <li>Graphical representation of a distribution</li> <li>Sample variance, standard deviation, and coefficient of variation</li> <li>Index numbers and the DAX (German stock exchange index)</li> </ul> </li> </ul>								
	<ul> <li>(2) Multi-dimensional data analysis and distributions</li> <li>Two-dimensional data analysis of categorical features</li> <li>Two-dimensional distribution of metric features</li> <li>Single linear regression</li> </ul>								
	(3) Probability calculation - Principles of probability theory - Distributions (principles, binomial distribution, Poisson distribution, normal distribution)								
	<ul> <li>(4) Statistical tests</li> <li>Estimating (expected value, variance, etc.)</li> <li>Samples and their distribution</li> <li>Confidence intervals for normally distributed samples</li> <li>Parametric tests for normally distributed samples</li> </ul>								
5	Form of assessment								
	Written examination (90 min) OR oral examination								
6	Condition for the award of credit points								
	Examination graded at least "sufficient"								
7	Participation requirements								
	Formal: None								
	Content: Successful passing of this module requires knowledge of the content of the "Business Mathematics and Statistics I" module (VBWL1.3). In addition, knowledge is consolidated and applied broadly in the accompanying tutorials. This is very helpful for successfully passing the exam.								
8	Application of the module (in the following study programmes):								
	Part-time combined Bachelor's degree in Business Administration (B.A.)								
9	Module coordinator								
	Prof. DrIng. Toth (Bochum University)								
10	Other information								
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>								

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3.1	3.1 Management Accounting								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
3.1	125 h	5	3rd sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	ВА	
1	Course type			Weight of grade			Planned group size	Language	
	Self-study & c	lassroom	exercises	5/180 (weighted credit points)			25	German	

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### **Contact hours:**

- (1) Classroom exercise, 16 hours
  - a. Exercises and case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

After successfully completing this module, students are able to:

- define the essential terms and possible applications of cost and performance accounting,
- name and explain the procedures of the three levels of cost and performance accounting (cost type, cost centre and cost unit accounting),
- apply cost accounting methods to practical tasks,
- assess the decision-making relevance of the results of different cost accounting systems,

4	Contents										
	The Internal Accounting module provides an introduction to the principles and calculation methods of internal planning and management accounting. This includes the following topics:										
	- Principles of cost and performance accounting (tasks, goals, terms)										
	- Cost type accounting, cost centre accounting and cost unit accounting										
	- Cost accounting systems on a full cost basis										
	- Cost accounting systems on a partial cost basis										
	- Insight into further cost accounting systems										
5	Form of assessment										
	Written examination (90 min) OR oral examination										
6	Condition for the award of credit points										
	Examination graded at least "sufficient"										
7	Participation requirements										
	Formal: None										
	Content:  Knowledge from the "External Accounting" module (VBWL2.1) is advantageous.										
8	Application of the module (in the following study programmes):										
	Part-time combined Bachelor's degree in Business Administration (B.A.)										
9	Module coordinator										
	Prof. Dr. Eusterbrock (Bielefeld University of Applied Science)										
10	Other information										
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>										

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

3.2	3.2 Investment and Financing								
No.	Workload	points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
3.2	125 h	5	3rd sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA	
1	Course type			Weight of grade			Planned group size	Language	
	Self-study & c	assroom	exercises	5/180 (weighted credit points) 25				German	

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are able to name and explain detailed terms in finance and investment.
- They are able to identify financial design options against the background of corporate and investment goals and integrate them into the financial decision-making process.
- They are able to select and apply suitable concepts and procedures geared to the specific question of assessing an optimal form of financing or the profitability of an investment.
- They are able to assess investment decisions in practice with regard to their contribution to the achievement of goals, while taking into account the risk appetite of the decision-maker and the information situation, and derive recommendations for management.

The course promotes entrepreneurial and networked thinking, as well as the inclusion of a profitability-oriented evaluation in all entrepreneurial activity and decision-making areas.

4	Contents								
	The content of the module can be divided into the areas of investment and finance:								
	<ul> <li>(1) Investment <ul> <li>Principles and types of investment decisions</li> <li>Tasks, principles and procedures of investment planning and calculation</li> <li>Dynamic methods of investment calculation (including net present value, internal rate of return and annuity method)</li> <li>Static methods of investment calculation (e.g. cost, profit, profitability and amortisation comparison calculation)</li> <li>Determination of the optimal service life and solution of the replacement problem</li> </ul> </li> <li>(2) Financing <ul> <li>Principles of business finance decisions</li> <li>Tasks, principles and procedures of financial planning</li> <li>Different forms of the classic subdivision of the types of financing (internal and external financing)</li> <li>Mixed forms of financing and innovative financial instruments</li> <li>Determination of and approaches to optimising the financing and capital structure</li> </ul> </li> </ul>								
5	Form of assessment								
	Written examination (90 min) OR oral examination								
6	Condition for the award of credit points								
	Examination graded at least "sufficient"								
7	Participation requirements								
	<u>Formal:</u> None								
	<u>Content:</u> Knowledge from the "Business Mathematics and Statistics I" module (VBWL1.3) is required.								
8	Application of the module (in the following study programmes):								
	Part-time combined Bachelor's degree in Business Administration (B.A.)								
9	Module coordinator								
	Auditing/Tax Consultancy Prof. Dr. Kampe (Bielefeld University of Applied Sciences)								
10	Other information								
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>								

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

3.3 Research Methods								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
3.3	125 h	5	3rd sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA
1	Course type			Weight of grade			Planned group size	Language
	Self-study & c	exercises	5/180 (weight	ed credit po	25	German		

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional exercise material)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of secondary literature specified in the book
  - b. Issue of a topic for a scientific paper (term paper) on a subject in the field of scientific theory (approx. 15 pages)
  - c. Processing of term paper according to the criteria of the applied technique of scientific work

### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Exercises for the independent preparation of a scientific paper and clarification of questions that arise from the self-study phase
  - b. Discussion of the term papers in two phases (first group discussion on general aspects [structure, procedure, schedule, writing styles, lists, etc.]; second individual meeting as individual feedback on the design of the work)
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail

### 3 Learning outcomes/competences

With its targeted exercise character, the module is intended to help train the skills required for the independent preparation of scientific papers as well as the confident application of literature research. For this purpose, methodological skills (identification of scientific problems, structuring of complex issues, development and justification of problem solutions), personal skills (time management, problem-focused work) and social skills (teamwork) are taught.

*Professional competence*: Students know the basic characteristics of scientific work as well as essential theoretical positions and are able to apply these in their own work.

Methodological competence: Students are able to formulate a problem that is to be worked on using scientific methods, carry out a literature search and prepare a structured written paper. Students understand the procedure and survey techniques (such as surveys, experiments, content analysis) of qualitative and quantitative empirical social research and are able to apply them independently as part of the bachelor thesis.

	Individual competence: Students receive individual feedback and are able to set up personal time management for the upcoming bachelor thesis. In addition, through group work, discussions and presentations, students are able to recognise group dynamic processes and reflect on their own behaviour and that of the team members.
4	Contents
	As part of this module, students receive comprehensive training in scientific working methods. These include:
	<ul><li>Basic positions and basic concepts in scientific theory</li><li>Business administration as a science</li></ul>
	<ul><li>Methods of empirical research: phases of the research process</li><li>Concept specification, operationalisation and measurement</li></ul>
	<ul><li>Research design</li><li>Selection process</li></ul>
	<ul> <li>Data collection techniques: observation, questioning, content analysis, experiment</li> <li>Interpretation and evaluation procedures using quantitative and qualitative methods</li> <li>Citation formats and bibliographies</li> </ul>
	- Formal standards for academic papers
	<ul> <li>Time management for the preparation of scientific papers</li> <li>Finding topics and structuring scientific papers</li> </ul>
5	Form of assessment
	Term paper
6	Condition for the award of credit points
	Examination graded at least "sufficient"
7	Participation requirements
	Formal: None
	Content: None
8	Application of the module (in the following study programmes):
	Part-time combined Bachelor's degree in Business Administration (B.A.)
9	Module coordinator
	Prof. DrIng. Toth (Bochum University)
10	Other information
	<ul> <li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li> <li>(2) Textbook: Karmasin, M.; Ribing, R.: Die Gestaltung wissenschaftlicher Arbeiten: Ein Leitfaden für Seminararbeiten, Bachelor-, Master- und Magisterarbeiten sowie Dissertationen, UTB Verlag, 2014. [ISBN: 9783825242596]</li> </ul>

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

3.4	3.4 Principles of Business Information Systems								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
3.4	125 h	5	3rd sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA	
1	Course type			Weight of grade			Planned group size	Language	
	Self-study & d	lassroom	exercises	5/180 (weighted credit points) 25			25	German	

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 52 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Processing of exercises from classroom components on one's own PC
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 24 hours
  - a. Guided and independent working on exercises and case studies on a PC (course takes place in the PC laboratory)
  - b. Block courses for complex case studies in small groups
  - c. Clarification of questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail

### 3 Learning outcomes/competences

In this module, students learn the targeted use of IT technology in order to be able to plan and control processes more efficiently in a business environment. The basis for this is a comprehensive understanding of business information systems and their application in companies. The classroom components (some of which take place on the computer) enable students to work independently and in a team on issues resulting from application contexts and to solve them on the computer.

After successfully completing the module, students are able to independently model business processes in recognised modelling languages and thus facilitate the transfer between the actual process and IT support. Students are able to interpret these models and use specific methods (ERM (Entity Relationship Model), normalisation, relational schema) to model the required data basis and convert them into databases on the computer. In addition, students are able to evaluate this data against the background of business questions with the help of queries.

Furthermore, students are able to transfer data for further processing in spreadsheets and further evaluate it with the aid of formulas, complex methods and macro languages, and visualise them in diagrams.

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

### 4 Contents As part of the "Principles of Business Information Systems" module, students become acquainted with IT as a tool for planning and controlling operational processes. This is divided into three building blocks, which are described below: (1) Business information systems - Concept formation and categories of information systems - Business application and information systems Modelling of business information systems and processes (EPK (Ereignisgesteuerte Prozesskette – event-driven process chain), BPMN (Business Process Model and Notation), UML (Unified Modelling Language)) - Case study on process modelling (2) Application of databases - Databases as a part of information systems - Modelling of databases (ERM, normalisation) - Database design (relational database schemes, key definition, etc.) - Database queries and integration in third-party systems - Business application of databases (3) Data processing with spreadsheets - Principles of working with spreadsheets - Working with functions, formulas and diagrams Data analysis and complex operations on data - Interaction with database systems Development of integrated business applications 5 Form of assessment Written examination (90 min) OR oral examination 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements Formal: None Content: Acquisition of the skills presented requires basic knowledge of spreadsheets. 8 **Application of the module** (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) 9 Module coordinator Prof. Dr.-Ing. Toth (Bochum University) 10 Other information (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant assignment)

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

4.1 Controlling									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
4.1	125 h	5	4th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA	
1	Course type			Weight of gra	Planned group size	Language			
	Self-study & c	lassroom	exercises	5/180 (weighted credit points) 25				German	

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Exercises and case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They understand the concept of controlling and the difference between strategic and operational controlling.
- They are able to use techniques of operational controlling, and in particular to organise and create period-specific planning, perform budgeting and carry out the associated controls.
- They are able to describe key figures in controlling and perform a key figure analysis.
- They know the concepts of strategic controlling and are able to implement and apply them in practice using case studies.

4	Contents
	The "Controlling" module addresses the following topics:
	<ul> <li>Controlling from a functional point of view</li> <li>Controlling from an institutional point of view</li> <li>Classification of the controller in the company hierarchy</li> <li>Company size and controlling</li> <li>Differentiation of controlling from finance and accounting</li> <li>Operational techniques of the controller</li> <li>Information systems in controlling and data processing</li> <li>Planning and budgeting in controlling</li> <li>Weak point analysis and cost reduction</li> </ul>
	- Environmental analysis
	<ul><li>Company analysis</li><li>Reporting systems</li></ul>
	- Key figure systems
5	Form of assessment
	Written examination (90 min) OR oral examination
6	Condition for the award of credit points
	Examination graded at least "sufficient"
7	Participation requirements
	Formal: None
	Content: Knowledge from the "Management Accounting" module (VBWL3.1) is desirable.
8	Application of the module (in the following study programmes):
	Part-time combined Bachelor's degree in Business Administration (B.A.)
9	Module coordinator
	Prof. Dr. Eusterbrock (Bielefeld University of Applied Science)
10	Other information
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

4.2 Production and Logistics									
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
4.2	125 h	5	4th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA	
1	Course type			Weight of grade			Planned group size	Language	
	Self-study & c	lassroom	exercises	5/180 (weighted credit points) 25				German	

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Exercises and case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

Students who take the module understand the business principles and contexts of industrial production and logistics. They are able to analyse different production functions as well as potential and consumption factors that are applied and transfer them to concrete facts in practice. In addition, students are able to independently calculate bottleneck-oriented production programmes and transfer the results to operational production planning and control. Furthermore, students become acquainted with basic production systems and are able to evaluate their applicability for certain industries and companies. Based on production planning, students are able to examine suitable sourcing concepts and decide which scientific method makes sense for procurement planning and requirement calculation (as well as applying them independently).

In the field of logistics, after completing the module, students are able to understand all common logistical objects (intralogistics as well as transport logistics and supply chain management) and to analyse complex logistical systems.

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

In addition to technical and methodological skills, the module also addresses social skills. The classroom components are based on case studies and, after completing the module, students learn to work on questions in a team, after which they present them to seminar attendees and face a critical discussion. 4 Contents As part of the production and logistics module, students become acquainted with the fundamental relationships and topics of industrial production and logistics. These include: Planning of logistics and production processes Systematisation of production factors Production and cost theory Product development Planning and management of production Logistics planning Logistics systems (intralogistics, transport logistics and storage systems) Procurement planning and sourcing concepts Determination of needs (programme and forecast-oriented) Supplier selection Distribution logistics 5 Form of assessment Written examination (90 min) OR oral examination 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements Formal: None Content: In order to be able to acquire the competences presented, the application of knowledge from the modules "Introduction to and Principles of Business Administration" (VBWL1.1), "Management Accounting" (VBWL3.1), "Investment and Financing" (VBWL3.2), and in particular "Business Mathematics" (VBWL1.3 and VBWL2.4) are required. Important crossdivisional functions are thus applied and their transferability to technical problems is shown. 8 **Application of the module** (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) Module coordinator 9 Prof. Dr.-Ing. Toth (Bochum University) 10 Other information (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant assignment)

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

4.3 Human Resource Management and Employment Law								
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
4.3	125 h	5	4th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA
1	Course type			Weight of grade			Planned group size	Language
	Self-study & d	lassroom	exercises	5/180 (weighted credit points)			25	German

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through course units (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of case law and literature given in the course units
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Case studies (of which four hours relate to the subsidiary subject of Employment Law, which takes the form of a seminar with presentations and term papers by the students)
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

Students are able to perform tasks associated with corporate human resources work and are able to apply the basic provisions of employment law. They are able to implement the knowledge and practical skills that they have acquired with respect to human resource management in corporate management in an interdisciplinary manner. The human being is recognised as a central production factor so that personnel policy is understood and shaped as an economic and social unit. Only in this way can the performance and willingness of employees in terms of achieving corporate goals be achieved. Students therefore deal with the tasks and problems of HR management in the areas of HR planning, procurement, deployment, development and redundancy. They find out how to make work and working hours more flexible.

They also acquire basic competences in employment law.

Students are able to apply the principles of employment law to simple cases in practice. By participating in the module, students are able to formulate a job advertisement in a permissible form and properly conduct a job interview. In addition, they learn the essential obligations of contractual parties and are able to implement the employer's obligations.

	Students are able to decide which option (immediate, ordinary termination or termination agreement) is better in the event of termination of the employment relationship. They are able to give a convincing presentation of the proposed solutions.
4	Contents
	The content of the module can be divided into the areas of human resource management and employment law:
	<ul> <li>(1) Human resource management: <ul> <li>Introduction</li> <li>Human resources planning</li> <li>Recruitment</li> <li>Human resources integration, deployment and remuneration</li> <li>Motivation</li> <li>Redundancy</li> </ul> </li> </ul>
	<ul> <li>(2) Employment law</li> <li>Special employment relationships</li> <li>Performance disruptions in the employment relationship</li> <li>Right to equal treatment</li> <li>Termination of employment</li> <li>Right to holidays, right to a reference</li> </ul>
5	Form of assessment
	Written examination (90 min) OR oral examination
6	Condition for the award of credit points
	Examination graded at least "sufficient"
7	Participation requirements
	Formal: None
	Content:  Knowledge of the modules "Introduction to and Principles of Business Administration" (VBWL1.1), "Business Law" (VBWL1.2) and "Company Law" (VBWL2.3) are required.
8	Application of the module (in the following study programmes):
	Part-time combined Bachelor's degree in Business Administration (B.A.)
9	Module coordinator
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)
10	Other information
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

4.4	4.4 Management Skills							VBWL4.4
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
4.4	125 h	5	4th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	ВА
1	Course type						Planned group size	Language
	Self-study & classroom exercises				5/180 (weighted credit points)			German

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 52 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

### Contact hours:

- (1) Classroom exercise, 24 hours
  - a. Case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They are proficient in presentation and moderation techniques, as well as goal and time management methods, and are able to implement them in a presentation.
- They are able to research materials and information on a topic relevant to business, understand it, and create a content structure.
- They are able to define creativity and moderation techniques and e.g. effectively apply them in the context of innovation processes.
- They are able to discuss essential communication models and techniques, as well as forms of conversation, and apply these in the context of conversations.
- They are able to describe conflict types and levels and hold discussions to resolve conflicts.
- They understand the specific aspects of intercultural communication.

4	Contents							
	The module consists of the following content elements:							
	<ul> <li>Goal, time and self-management</li> <li>Principles of public speaking and communication</li> <li>Analysis and application of communication models and techniques</li> </ul>							
	- Stress, pronunciation, gestures, facial expressions							
	<ul><li>Requirements and forms of interviewing</li><li>Presentation technique, use of media and other aids</li></ul>							
	<ul> <li>Presentation and moderation techniques</li> <li>Types and levels of conflict and techniques for conflict resolution</li> <li>Intercultural communication</li> </ul>							
5	Form of assessment							
	Portfolio examination (written examination AND presentation)							
6	Condition for the award of credit points							
	Examination graded at least "sufficient"							
7	Participation requirements							
	Formal: None							
	Content: None							
	Notice							
8	Application of the module (in the following study programmes):							
	Part-time combined Bachelor's degree in Business Administration (B.A.)							
9	Module coordinator							
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)							
10	Other information							
	<ul> <li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li> <li>(2) Textbooks:         Bielefeld: "Schlüsselqualifikationen: Zielplanung, Zeitmanagement, Kommunikation, Kreativität", Kerstin Stender-Monhemius, Beck im dtv, 2006 [ISBN: 978-3423509107]         Bochum: "Grundlagen der Kommunikation: Gespräche effektiv gestalten", Markus Plate, UTB Verlag, 2013 [ISBN: 978-3825238551]</li> </ul>							

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

5.1	5.1 International Financial Accounting							VBWL5.1
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
5.1	125 h	5	5th sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA
1	Course type						Planned group size	Language
	Self-study & c	lassroom	exercises	5/180 (weighted credit points)			25	German

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Assessment

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

- They understand the fundamental differences in accounting according to German (HGB) and international standards (IFRS).
- Students are able to assess the interests and needs of the parties involved (accounting experts, analysts, investors, banks).
- They are able to derive the aims and purposes of international accounting from the information needs of investors.
- Due to their knowledge of the purposes and methods of IFRS, students are able to analyse accounting issues and develop appropriate solutions. To do this, they select the international accounting standard that is appropriate to the situation and are able to apply it to the problem.
- Students are able to develop an idea of the actual asset, financial and earnings situation from the data contained in the prepared international annual financial statements.
- They evaluate the strengths and weaknesses of the relevant regulations and their implementation.

4	Contents								
	The module consists of the following content:								
	<ul> <li>(1) Principles of international accounting         <ul> <li>General presentation of the international accounting standards system: theories, legal framework, legal system and meaning of IFRS</li> <li>History of international accounting, IFRS and US-GAAP</li> <li>Structure of IFRS: objectives, structure, framework and basic elements of accounting</li> </ul> </li> </ul>								
	<ul> <li>(2) Accounting and valuation according to IFRS         <ul> <li>Accounting for important assets (fixed assets, inventories, financial instruments)</li> <li>Accounting for liabilities (equity, debt)</li> <li>Other balance sheet items (RAP (Rechnungsabgrenzungsposten – prepaid expenses and other current assets), deferred taxes)</li> </ul> </li> </ul>								
	(3) International accounting systems  - Components in addition to the balance sheet (statement of comprehensive income, statement of changes in equity, cash flow statement, notes, segment and management reports)  Special features of the first time application of IERS								
5	- Special features of the first-time application of IFRS  Form of assessment								
	Written examination (90 min) OR oral examination								
6	Condition for the award of credit points								
	Examination graded at least "sufficient"								
7	Participation requirements								
	Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13								
	Content: Knowledge in the field of external accounting is an advantage.								
8	Application of the module (in the following study programmes):								
	Part-time combined Bachelor's degree in Business Administration (B.A.)								
9	Module coordinator								
	Auditing/Tax Consultancy Prof. Dr. Kampe (Bielefeld University of Applied Sciences)								
10	Other information								
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>								

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

5.2 Procurement							VBWL5.2	
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
5.2	125 h	5	5th sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA
1	Course type						Planned group size	Language
	Self-study & d	lassroom	exercises	5/180 (weighted credit points) 25			25	German

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Exercises and case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

Procurement, especially international procurement, also known as global sourcing, is a corporate function that has become increasingly important in recent years. In global procurement in particular, companies see an opportunity to purchase sub-products more cheaply. Therefore, an orientation towards the international procurement market is understandable and also necessary in order to remain competitive.

Students are given basic knowledge in the field of procurement and the associated logistical issues. They understand the basic problems of procurement, both in terms of the specific procurement process and in strategic preparation. They evaluate different strategic options when designing procurement and are able to use the relevant business techniques to analyse and optimise procurement processes.

After passing the module, students are able to perform a well-founded supplier evaluation and selection process and select the best possible procurement strategy based on the goods that are to be procured. The module is rounded off by procurement market research, which the students can also apply as a methodological skill.

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### 4 Contents The Procurement module deals with the procurement process from procurement market research to operational inventory planning. Students therefore become familiar with a continuous process and are able to recognise the dependencies and synergies of the successive steps. It addresses the following topics in detail Procurement market research (objects and processes) Procurement planning (principles, routes, dates and quantities) Procurement execution (supplier selection, requesting and checking of quotes, selection of quotes and ordering) Procurement controlling (cost and process control) Material storage (storage types and material distribution) Determination of requirements (programme-oriented, consumption-oriented and heuristic determination of requirements) Inventory planning (inventory types, strategies, management and monitoring) 5 Form of assessment Written examination (90 min) OR oral examination 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements See the currently valid examination regulations: BO Section 6 / BI Section 13 In order to be able to acquire the competences presented, knowledge from the module "Production and Logistics" (VBWL4.2) and the law modules VBWL1.2 and VBWL2.3 is helpful. **Application of the module** (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) 9 Module coordinator Prof. Dr.-Ing. Toth (Bochum University) Other information 10 (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant assignment)

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

5.3 Personnel Management and Organisation								VBWL5.3
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
5.3	125 h	5	5th sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA
1	1 Course type			Weight of gra	ade	Planned group size	Language	
	Self-study & d	assroom	exercises	5/180 (weight	German			

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Case studies and role play to apply human resources concepts
  - b. Coaching of social competence in leadership situations (including situational leadership)
  - c. Clarification of questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail

#### 3 Learning outcomes/competences

The management of a company or a department primarily requires two skills: organisational talent and leadership qualities, and the demands are constantly increasing due to globalisation and new means of communication.

For this purpose, the complex structure of management is presented in more detail and examined from different perspectives. The focus is on the leadership relationship (leader, led) as the focal point of leadership in organisations. It is characterised in more detail with regard to its personal, situational and organisational aspects.

After completing the module, students are able to name the principles of the leadership process and leadership theories, and they develop an understanding of the complex parameters that determine leadership success. In addition, students gain knowledge of organisational scope and the role of organisation in management.

After completing the module, students are able to analyse leadership concepts and evaluate their suitability in certain company situations. Students are able to recognise social aspects of management tasks and incorporate them into a success-oriented

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leadership style. In addition, students are trained in conflict management and are able to apply it according to the situation. This works just as well in a personal interview as in a team situation and takes into account the competences and dependencies resulting from the organisational structure. 4 Contents The Human Resource Management and Organisation module gives students a general, practical and theoretical introduction to the management phenomenon in the context of organisations and serves as the basis for further content-related discussion of corporate organisation and management. The Human Resource Management and Organisation module therefore conveys the following content in particular: Principles of human resource management Principles of communication Motivation and work behaviour Leadership techniques Social processes **Conflict Management** Assessment Human resources development Principles of structural organisation and workflow management Process management 5 Form of assessment Written examination (90 min) OR oral examination 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13 Content: In order to be able to acquire the competences presented, knowledge from the module "Human Resource Management and Employment Law" (VBWL4.3) is required. 8 **Application of the module** (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) 9 Module coordinator Prof. Dr.-Ing. Toth (Bochum University) 10 Other information (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant assignment)

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

5.4 Business English I								VBWL5.4
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
5.4	125 h	5	5th sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA
1	1 Course type			Weight of gra	Planned group size	Language		
	Self-study & c	lassroom	exercises	5/180 (weight	25	English		

#### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Knowledge transfer, approx. 52 h
  - a. Individual/teamwork, skills training with learning materials and media (digital and electronic workbook, tests and videos)
- (2) Knowledge consolidation, approx. 45 hours
  - a. Reading comprehension
  - b. Case studies
  - c. Conversation practice in real life and job situations

#### Contact hours:

- (1) In-class training, 24 h
  - a. Lecture, individual/teamwork
  - b. Role play, presentations
  - c. Conversation practice
- (2) Other, approx. 4 h
  - a. Consultation hour
  - b. Questions and answers (phone calls or conferences, e-mails)

#### 3 Learning outcomes/competences

After completing the module, students are able to:

- Communicate in an international business environment
- Apply intercultural skills
- Apply presentation skills
- Apply negotiating skills in various business fields

4	Contents								
	Content of the module:								
	- Applying for a job, personal SWOT (strengths, weaknesses, opportunities, threats), CVs and resumés, HR								
	- Customer service, types of retailers and their products								
	- Globalisation, international trade and transport								
	- Manufacturing processes and product specifications								
	- Marketing and marketing mix								
	- Banking and finance, different forms of investment								
	- Accounting and financial statements								
	- Economics and entrepreneurship								
5	Form of assessment								
	Written examination (90 min.) OR portfolio examination (written examination AND presentation)								
6	Condition for the award of credit points								
	Examination grade: at least "sufficient"								
7	Participation requirements								
	Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13								
	Content: Additional English speaking courses are strongly recommended for beginners.								
8	Application of the module (in the following study programmes):								
	Part-time combined Bachelor's degree in Business Administration (B.A.)								
9	Module coordinator								
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)								
10	Other information								
	(1) Lecturers (see current lecturer list of each University) (2) Book: Career Express – Business English: B2, Gerlinde Butzphal & Jane Maier-Fairclough, Cornelsen Verlag, 2010. [ISBN: 978-3065202008]								

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

6.1 Principles of Economics								VBWL6.1
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
6.1	125 h	5	6th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	ВА
1	1 Course type			Weight of gra	ade	Planned group size	Language	
	Self-study & c	lassroom	exercises	5/180 (weight	25	German		

#### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

#### 3 Learning outcomes/competences

- They are able to outline basic micro- and macroeconomic analysis tools.
- They are able to derive supply and demand curves from individual economic calculations.
- They are able to understand the basic interrelationships of a market economy and to apply microeconomic optimisation calculations to different market structures.
- They are able to assess the effects of state economic policy.
- They are able to analyse the macroeconomic effects of monetary policy measures by major central banks.
- They are able to independently develop and analyse micro- and macroeconomic aspects or questions.
- They are able to communicate their own views on explaining and solving microand macroeconomic problems.

4	Contents							
	The "Principles of Economics" module consists of the following content:							
	<ul> <li>Micro-/macroeconomic thinking and models</li> <li>Basic economic terms</li> <li>Basic principles of demand and supply</li> </ul>							
	- Markets / pricing / efficiency of markets / forms of competition							
	<ul><li>Business cycle and employment policies</li><li>Monetary theory and policy</li></ul>							
	- Stability and growth policy							
	- Foreign trade and balance of payments							
5	Form of assessment							
	Written examination (90 min) OR oral examination							
6	Condition for the award of credit points							
	Examination graded at least "sufficient"							
7	Participation requirements							
	Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13							
	Content:  Basic knowledge of mathematics and statistics is an advantage.							
8	Application of the module (in the following study programmes):							
	Part-time combined Bachelor's degree in Business Administration (B.A.)							
9	Module coordinator							
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)							
10	Other information							
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>							

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

6.2 Business Taxation								VBWL6.2
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
6.2	125 h	5	6th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA
1	1 Course type			Weight of gra	Planned group size	Language		
	Self-study & c	assroom	exercises	5/180 (weight	25	German		

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

#### 3 Learning outcomes/competences

- They are able to reflect on the structure of German tax law and the main agents involved.
- They are able to assess the necessity of tax liability and tax collection in order to finance the rule of law and discuss the main consequences of tax fraud or tax evasion.
- They are able to describe and apply the procedure for determining the tax burden of types of income tax.
- They are able to compare the procedure between the different types of income
- They are able to outline significant deviations between commercial and tax law, assess their effects, and make accounting policy decisions.

4	Contents							
	The content of the course is divided into five blocks, which are structured as follows:							
	(1) Basic feature:							
	- Basic concepts - Tariff structures							
	- Tariff structures - Legal sources							
	(2) Income tax:							
	- Tax obligations							
	<ul> <li>Income determination, income tax rate</li> <li>Examples of the decision-making effects of the trade tax</li> </ul>							
	(3) Corporate tax:							
	- Tax obligations, corporate tax rate							
	- Income assessment							
	<ul> <li>Connection of the corporation and shareholder levels</li> <li>Examples of the decision-making effects of corporation tax</li> </ul>							
	(4) Trade tax:							
	- Tax obligations							
	- Determination of trade income, trade tax rate							
	- Examples of the decision-making effects of the trade tax							
	(5) Corporate taxation depending on the legal form:  - Preliminary remarks on the choice of legal form							
	- Taxation of a sole proprietorship, a corporation							
	- Results on the effect of income taxes							
5	Form of assessment							
	Written examination (90 min) OR oral examination							
6	Condition for the award of credit points							
	Examination graded at least "sufficient"							
7	Participation requirements							
	Formal:							
	See the currently valid examination regulations: BO Section 6 / BI Section 13							
	Content:							
	Knowledge of the content of the "External Accounting" (VBWL2.1) and "Company Law" (VBWL2.3) modules is required.							
8	Application of the module (in the following study programmes):							
	Part-time combined Bachelor's degree in Business Administration (B.A.)							
9	Module coordinator							
	Auditing/Tax Consultancy Prof. Dr. Kampe (Bielefeld University of Applied Sciences)							
10	Other information							
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>							

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6.3 E-Commerce								VBWL6.3
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
6.3	125 h	5	6th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA
1	1 Course type			Weight of grade			Planned group size	Language
	Self-study & c	lassroom	exercises	5/180 (weight	25	German		

#### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments and the textbook used
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Transfer of technical content to real e-commerce projects (as preparation for face-to-face components and as part of the term paper)
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Processing of an e-commerce case study as part of a term paper, feedback of the contents and development of the theoretical background in the classroom component
  - b. Clarification of questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. questions to teaching staff and/or assistants by phone or e-mail
  - b. Discussion of the term paper in the form of consultation and reading samples

#### 3 Learning outcomes/competences

In the "E-Commerce" course, students should, on the one hand, become acquainted with and assess the applications of the Internet and its possibilities and limits for business processes. They understand the technical infrastructure of the Internet. The focus is on communication systems, the Internet and the worldwide web.

In addition to this technical consideration, in this module students deal with the business aspects of e-commerce and subsequently acquire knowledge of how e-commerce and e-business differ and into which categories the activities in the area of e-commerce are divided. They know the typical business models of e-commerce and the latest developments in m-commerce. As security aspects are of central importance in e-commerce, students learn to assess security threats and take possible protective measures. Knowledge of payment systems on the Internet is a further component in this module and students learn to use it for e-commerce solutions.

Based on this knowledge, students are able to analyse current e-commerce projects from practice and evaluate them with regard to technical and business criteria. Students are able to interpret a company's e-commerce strategy

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and identify opportunities for improvement. In addition to the professional competence described, students are able to document the findings as part of an academic term paper and independently draw conclusions from the examined content. This includes a large proportion of independent, scientific work, which is encouraged in this module. 4 Contents As part of this module, students become acquainted with the different facets of ecommerce. These include: Principles of e-commerce (information systems, communication systems, terms and definitions) Technical principles in e-commerce (infrastructures, formats, architectures) Business models and concepts in e-commerce (digital products, intermediaries, B2C, B2B, C2C, mobile commerce, social media, etc.) Areas of e-commerce (e-products, e-procurement, e-marketing, e-contracting, e-distribution, e-payment, e-CRM) Design of e-commerce applications (standard software vs. individual solutions, usability, cloud, big data, payment systems, security aspects, etc.) 5 Form of assessment Term paper 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13 Content: In order to be able to acquire the competences presented, knowledge of the content of the "Principles of Business Information Systems" (VBWL3.4) module is required. It is also expected that the students are prepared to find out about current Internet technologies. In order to be able to prepare the scientific term paper, the methods from the "Research Methods" module (VBWL3.3) should be applied. 8 **Application of the module** (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) Module coordinator 9 Prof. Dr.-Ing. Toth (Bochum University) 10 Other information (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant assignment) (3) Supplementary textbook: Meier, A.; Stormer H.: eBusiness & eCommerce: Management der digitalen Wertschöpfungskette, Springer Verlag, 2012. [ISBN: 978364229801]

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6.4 Business English II								VBWL6.4
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
6.4	125 h	5	6th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory	BA
1	Course type			Weight of gr	ade	Planned group size	Language	
	Self-study & d	classroom	exercises	5/180 (weighted credit points) 25				English

### 2 Forms of teaching and learning (contact hours/self-study)

### Self-study:

- (1) Knowledge transfer, approx. 52 h
  - a. Individual/teamwork, skills training with learning materials and media (digital and electronic workbook, tests and videos)
- (2) Knowledge consolidation, approx. 45 hours
  - a. Reading comprehension
  - b. Case studies
  - c. Conversation practice in real life and job situations

#### Contact hours:

- (1) In-class training, 24 h
  - a. Lecture, individual/teamwork
  - b. Role play, presentations
  - c. Conversation practice
- (2) Other, approx. 4 h
  - a. Consultation hour
  - b. Questions and answers (phone calls or conferences, e-mails)

### 3 Learning outcomes/competences

After completing the module, students are able to

- Better communicate in an international business environment and apply communication strategies.
- Apply advanced intercultural skills.
- Apply presentation skills.
- Apply advanced negotiating skills in various business fields.

4	Contents								
	- Career development, appraisal meetings and performance reviews								
	- The role of environmental issues for business and businesses environmental footprint								
	- R & D and economic development								
	- Types of markets and market mechanisms								
	- Causes and effects of demographic change								
	- Marketing / Finance / Planning / Sales								
	- Types of risk and risk management								
	- Legal language and intellectual property rights								
5	Form of assessment								
	Written examination (90 min.) OR portfolio examination (written examination AND presentation)								
6	Condition for the award of credit points								
	Examination grade: at least "sufficient"								
7	Participation requirements								
	Formal: Successful participation in "Business English I"								
	See the currently valid examination regulations: BO Section 6 / BI Section 13								
	Content:								
	No prerequisites								
8	Application of the module (in the following study programmes):								
	Part-time combined Bachelor's degree in Business Administration (B.A.)								
9	Module coordinator								
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)								
10	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)  Other information								
10	The state of the s								

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7.1 Financial Management								VBWL7.1
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
7.1	125 h	5	7th sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA
1	1 Course type			Weight of grade			Planned group size	Language
	Self-study & c	lassroom	exercises	5/180 (weight	German			

#### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Exercises and case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

#### 3 Learning outcomes/competences

- Define essential goals of the financial management of a company,
- Understand and evaluate the structure and workflow organisation of financial management in medium-sized to large companies in all sectors,
- Analyse financial flows in groups and carry out detailed financial planning,
- Apply concepts for optimising financial structures and developing overall solutions for financial management,
- Explain essential capital market-based financial instruments to cover capital requirements, evaluate them with appropriate models, and select suitable ones,
- Identify basic financial risks and outline and apply risk reduction options,
- Describe and utilise techniques and framework conditions of strategic financial management concepts,
- Assess problem areas in banking and finance from the perspective of credit institutions and the financial markets.

4	Contents
	The Financial Management module addresses the following content:
	<ul> <li>Principles + organisation of financial management</li> <li>Key figures for financial management</li> <li>Company valuation</li> <li>Financial planning         <ul> <li>Cash flows</li> <li>Cash flow statement</li> <li>Short-, medium- and long-term financial plans</li> </ul> </li> <li>International financial processes         <ul> <li>International trade finance</li> <li>Netting, cash pooling, payment factory, in-house bank</li> <li>Interest and currency management</li> </ul> </li> <li>Investment + financing strategies         <ul> <li>Principles of capital markets</li> <li>Consolidation of bonds, shares and asset-backed securities</li> </ul> </li> </ul>
	- Strategies
	<ul><li>Working capital management</li><li>Capital costs and capital structure</li></ul>
5	Form of assessment
	Written examination (90 min) OR oral examination
6	Condition for the award of credit points
	Examination graded at least "sufficient"
7	Participation requirements
	Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13
	Content:  Knowledge of the content of the "Investment and Financing" module (VBWL3.2) is required.
8	Application of the module (in the following study programmes):
	Part-time combined Bachelor's degree in Business Administration (B.A.)
9	Module coordinator
	Prof. Dr. Eusterbrock (Bielefeld University of Applied Science)
10	Other information
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

7.2 Project Management								VBWL7.2
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
7.2	250 h	10	7th sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA
1	1 Course type			Weight of gra	ade	Planned group size	Language	
	Self-study & d	assroom	exercises	10/180 (weigh	25	German		

#### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 124 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 90 h
  - a. Reading of literature listed in assignments
  - b. Self-selected project case study and discussion in project groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise or internship, 32 hours
  - a. Presentation of the project case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

#### 3 Learning outcomes/competences

- They are proficient in project, order and workflow organisation, i.e. planning, control and monitoring of the project and organisation of project management, and are able to implement these in a project work.
- They are able to use selected management tools in projects.
- They are able to work with a project management system within the framework of project case studies of their choice from the students' corporate environment.
- They are able to conduct themselves appropriately as a project employee in project teams.
- They are able to apply global standards of international project planning (such as the organisation of virtual project teams, efficient project planning and control for distributed projects).
- They are able to act independently in the field of international project management and, in this context, write and present an independent, practical and scientific project paper on the activities carried out.
- They are able to write the project paper as a group work.

4	Contents							
	Principles of project management							
	- Stages of project execution							
	- Phases of problem-solving							
	- Organisation of projects							
	<ul><li>Planning and management of projects</li><li>Leadership of project groups</li></ul>							
	- Leadership of project groups - Use of software for project execution							
	- Techniques of project management							
	In addition to the content on project management, legal, organisational and cultural							
	differences in the international field are also examined, including							
	- Cultural levels and cultural dimensions,							
	- Strategies for market entry,							
	- Phases of internationalisation and							
	- Country-specific features of communication.							
5	Form of assessment							
	Project work							
6	Condition for the award of credit points							
	Examination graded at least "sufficient"							
7	Participation requirements							
	Formal:							
	See the currently valid examination regulations: BO Section 6 / BI Section 13							
	In terms of content: None							
8	Application of the module (in the following study programmes):							
	Part time combined Pachelor's degree in Pusiness Administration (P.A.)							
	Part-time combined Bachelor's degree in Business Administration (B.A.)							
9	Module coordinator							
	iviodule cool diliator							
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)							
10								
10	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)							
10	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)  Other information  (1) Classroom lecturers (see current list of lecturers at the relevant location)							
10	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)  Other information  (1) Classroom lecturers (see current list of lecturers at the relevant location)  (2) Teaching materials (assignments, see the current list of authors on the relevant							
10	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)  Other information  (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant assignment)							
10	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)  Other information  (1) Classroom lecturers (see current list of lecturers at the relevant location)  (2) Teaching materials (assignments, see the current list of authors on the relevant							

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

7.3 Introduction to Management							VBWL7.3	
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
7.3	125 h	5	7th sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	BA
1	Course type			Weight of gra	Planned group size	Language		
	Self-study & classroom exercises 5/180 (weighted credit points)			ints)	25	German		

#### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of literature listed in assignments
  - b. Case studies and discussions in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Case studies
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

- They are able to holistically represent business relationships.
- They are able to define and pursue strategies, goals and concrete measures to secure the competitiveness of a company in a dynamic environment.
- They are able to deal with complex decisions and organise decision-making in a team in a time-efficient manner.
- They are able to test and become proficient in cross-functional thinking and acting.
- They are able to solve problems in a structured way.

4	Contents						
	The following content is addressed in the module:						
	<ul> <li>Systematic and terminological basics of corporate management</li> <li>Concept of corporate management</li> <li>Management decisions and methods of decision-making</li> <li>Rationality of leadership</li> <li>Strategic analysis methods</li> <li>Company analysis</li> <li>Environment analysis (e.g. according to Porter)</li> <li>Gap analysis</li> <li>Scenario technique</li> <li>Product life cycle and experience curve</li> </ul>						
	- Portfolio analysis						
	- Planning techniques						
5	Form of assessment						
	Written examination (90 min) OR oral examination						
6	Condition for the award of credit points						
	Examination graded at least "sufficient"						
7	Participation requirements						
	Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13						
	Content: Knowledge of the principles of business administration is required.						
8	Application of the module (in the following study programmes):						
	Part-time combined Bachelor's degree in Business Administration (B.A.)						
9	Module coordinator						
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)						
10	Other information						
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>						

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

8.1.1 Focus: Marketing Management								VBWL 8.1.1
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
8.1.1	250 h	10	8th sem.	Annual	BO: Winter BI: Summer		Compulsory elective	BA
1	Course type			Weight of gra	ade	Planned group size	Language	
	Self-study & classroom exercises				10/180 (weighted credit points)			German

#### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 120 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional scripts, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 90 h
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 32 h
  - a. Exercises and case studies from different sectors
  - b. Clarification of questions arising from the self-study phase
- (2) Other, approx. 8 h
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

#### 3 Learning outcomes/competences

The students expand the basic knowledge they have acquired in the Marketing module to include specific goals, decision-making factors, methods and processes of strategic and operational marketing decisions. They are able to structure complex market development problems, develop target-appropriate alternative solutions and assess them for their practical implementation content and degree of reliability.

Students are able to systematise various qualitative and quantitative techniques for the generation, evaluation, selection and control of marketing decisions, apply them appropriately, and document their profitability through marketing controlling by means of cost-benefit assessment and reporting.

They are also able to use the basic problem-solving techniques of cross-functional courses in business mathematics and statistics, business management and procurement in decision-making processes in marketing. Students work on selected, current case studies of marketing practice in groups and consolidate their socio-cultural skills in group discussions and presentations of results.

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

#### 4 Contents

The "Marketing Management" compulsory elective module is based in particular on the modules "Marketing", "Introduction to Management" and "Procurement" and consolidates the broad knowledge in the field of marketing. The focus is on the management functions of marketing. The compulsory elective module deals with both scientific and practical questions of marketing management in consumer goods, service and B2B markets. The following content is addressed in the module:

- Market research
- Extended marketing mix I & II
- Marketing controlling (MC)
- Sales management
- Trade marketing
- Brand management
- Special forms of marketing

While some aspects such as market research, sales and brand management, and marketing controlling, represent new topics for students and complete the perspective on the tasks of marketing, the topics of the marketing mix are consolidated and, in particular, presented in methodologically broader terms.

The topic of special forms of marketing picks up on current trends and special approaches and shows the dynamism in this field.

#### 5 Form of assessment

Written examination (120 min) OR oral examination

#### 6 Condition for the award of credit points

Examination graded at least "sufficient"

#### 7 Participation requirements

#### Formal:

See the currently valid examination regulations: BO Section 6 / BI Section 13

#### Content:

In order to be able to acquire the competences presented, knowledge from the modules "Marketing" (VBWL2.2), "Introduction to Management" (VBWL7.3) and "Procurement" (VBWL5.2) is required.

### **Application of the module** (in the following study programmes):

Part-time combined Bachelor's degree in Business Administration (B.A.)

#### 9 Module coordinator

Prof. Dr.-Ing. Toth (Bochum University)

#### 10 Other information

- (1) Classroom lecturers (see current list of lecturers at the relevant location)
- (2) Teaching materials (assignments, see the current list of authors on the relevant assignment)

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

8.1.2 Focus: Accounting/Controlling								VBWL 8.1.2
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
8.1.2	250 h	10	8th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory elective	BA
1				Weight of gra	Language			
				10/180 (weighted credit points)			15	German

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 120 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary courses, e.g. via universities' e-learning systems (including exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 90 h
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 32 h
  - a. Case studies and exercises
  - b. Clarification of students' questions arising from the self-study phase
- (2) Other, approx. 8 h
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

#### 3 Learning outcomes/competences

- They are able to thematically classify specific questions in the areas of controlling, finance or accounting, analyse and process them with the aid of suitable techniques, and derive specific recommendations for a company from them.
- They are able to work on case studies, apply theoretical knowledge to complex issues, critically evaluate given recommendations for action, and form an objective opinion on the case study context.
- They are able to obtain, analyse and critically interpret materials and information from current specialist literature.
- They are able to independently summarise a completed subject area from controlling, finance or accounting in the form of a short academic paper.
- They are able to present work outcomes to a large group, taking into account the necessary presentation techniques, and enter into a dialogue with them.

4	Contents									
	The "Accounting/Controlling" compulsory elective module builds on the "Controlling", "Management Accounting" and "Financial Management" modules. The focus is on expanding in-depth knowledge of all financial processes in a company. As part of strategic controlling, the interface between controlling and corporate management is worked out in particular.									
	Contents include:									
	<ul> <li>Annual financial statement analysis and auditing</li> <li>Group accounting and group management accounting</li> <li>Development of management systems in companies</li> <li>Application and further development of management accounting techniques</li> <li>Value-based corporate management and value-based management accounting</li> <li>Risk control</li> <li>Management accounting in an international context</li> <li>Corporate management accounting: selected challenges from practice</li> </ul>									
5	Form of assessment									
	Written examination (120 min) OR oral examination									
6	Condition for the award of credit points									
	Examination graded at least "sufficient"									
7	Participation requirements									
	Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13									
	Content:  Knowledge of the content from the modules "Controlling" (VBWL4.1), "Management Accounting" (VBWL3.1) and "Financial Management" (VBWL7.1) are required.									
8	Application of the module (in the following study programmes):									
	Part-time combined Bachelor's degree in Business Administration (B.A.)									
9	Module coordinator									
	Prof. Dr. Eusterbrock (Bielefeld University of Applied Science)									
10	Other information									
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (assignments, see the current list of authors on the relevant assignment)</li></ul>									

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

8.1.3 Focus: Logistics and Supply Chain Management							VBWL 8.1.3	
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
8.1.3	250 h	10	8th sem.	Annual	BO: Winter	1 sem.	Compulsory elective	BA
1	Course type			Weight of grade Planned group size				Language
	Self-study & c	assroom	exercises	10/180 (weigh	nted credit p	oints)	15	German

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 120 h
  - a. Knowledge transfer and practice through assignments (lecture and exercise)
  - b. Supplementary offers, e.g. via the Bochum University of Applied Sciences' elearning system (including additional scripts, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 90 h
  - a. Reading of literature listed in assignments
  - b. Case studies and discussion in study groups
  - c. Application and consolidation in professional life

### Contact hours:

- (1) Classroom exercise, 32 h
  - a. Supply chain game to illustrate the 'bullwhip effect'
  - b. Further exercises and case studies from different sectors
  - c. Clarification of questions arising from the self-study phase
- (2) Other, approx. 8 h
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students have the following knowledge and skills:

Students are able to formally describe problems from supply chain management and work on them systematically. The methodological knowledge required for this is conveyed in the form of practical exercises including the necessary theoretical background.

After passing this course successfully, students are able to analyse corporate competitive strategies and derive suitable supply chain strategies, including specific SCM goals. Based on this, students are able to identify optimisation potential in value creation networks, justify the use of quantitative methods/models for optimising delivery networks, and ultimately apply these methods in a targeted manner. This includes both mathematical models and models for process optimisation and the planning of systems. In addition, students are able to evaluate the potential of the most modern information and communication systems in logistics and design their application for specific situations and/or industries.

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

### 4 Contents The content of the course is divided into four blocks, which are structured as follows: (1) Supply chain management - Principles, planning horizons and typologies (bullwhip effect simulation game) SCM target systems and SCM strategy: responsiveness vs. efficiency - Incoterms: framework conditions for international trade (2) Design of delivery networks - Design of procurement and distribution networks - Principles of location planning - Global supply chain management - Managing risk in the supply chain (3) Network planning - Process chain management – from the processes to the master plan - Demand and sales planning - everything starts in the markets - Network planning, order promising Availability and feasibility planning (ATP/CTP) (4) Management of supply chains - Operational management concepts: how does collaboration work? Transparency: identification, tracking & tracing Supply Chain Monitoring (SCMo) and Supply Chain Event Management (SCEM) 5 Form of assessment Written examination (120 min) OR oral examination 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements See the currently valid examination regulations: BO Section 6 / BI Section 13 Content: The module requires specialist knowledge from the modules "Production and Logistics" (VBWL4.2), "Controlling" (VBWL4.1) and "Procurement" (VBWL5.2). 8 **Application of the module** (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) 9 Module coordinator Prof. Dr.-Ing. Toth (Bochum University) 10 Other information (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (assignments, see the current list of authors on the relevant assignment) (3) Supplementary textbook: Werner, H.: Supply Chain Management – Grundlagen, Strategien, Instrumente und Controlling, Springer Verlag, 2013. [ISBN 9783834937698] (4) This module is only offered at Bochum University.

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

8.2	8.2 Seminar on Current Developments in Business Administration							VBWL8.2
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
8.2	125 h	5	8th sem.	Annual	BO: Winter BI: Summer	1 sem.	Compulsory elective	BA
1	Course type			3			Planned group size	Language
	Seminar 5/180 (weighted credit points)			ints)	25	German		

### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 60 h
  - a. Knowledge transfer and practice through readers of current literature as well as familiarisation with the individual topics
  - b. Supplementary courses, e.g. via universities' e-learning systems (including additional articles, exercise material, multimedia courses)
- (2) Independent knowledge consolidation, approx. 45 hours
  - a. Reading of the literature and independent scientific consolidation of knowledge
  - b. Literature study and transfer (as part of the term paper)
  - c. Application and consolidation in professional life

#### Contact hours:

- (1) Classroom exercise, 16 hours
  - a. Presentation and allocation of topics, as well as presentation of key areas of focus
  - b. Feedback on the contents and development of the theoretical background
  - c. Presentation of term papers as part of the examination
- (2) Other, approx. four hours
  - a. Questions to teaching staff and/or assistants by phone or e-mail
  - b. Discussion of the term paper in the form of consultation and reading samples

#### 3 Learning outcomes/competences

- They are able to thematically classify specific practice-based questions, analyse and process them with the aid of suitable techniques, and derive specific recommendations for a company from them.
- They are able to work on case studies, apply theoretical knowledge to complex issues, critically evaluate given recommendations for action, and form an objective opinion on the case study context.
- They are able to obtain, analyse and critically interpret materials and information from current specialist literature.
- They are able to independently summarise a completed subject area from a selected area of business research in the form of a short academic paper.
- They are able to present work outcomes to a large group, taking into account the necessary presentation techniques, and enter into a dialogue with them.

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

### 4 Contents The content of this course is determined by the relevant lecturer (possibly also a group of lecturers) and should be based in particular on current developments and problems. The following currently relevant topics can be treated as examples: Normative management Strategic controlling Risk management Interdisciplinary aspects (e.g. business psychological approaches) Specific financial products and capital market analyses Digitisation or digital strategy Change management Corporate social responsibility Quality and innovation management (This list serves only as an example and does not claim to be exhaustive.) 5 Form of assessment Seminar paper 6 Condition for the award of credit points Examination graded at least "sufficient" 7 Participation requirements See the currently valid examination regulations: BO Section 6 / BI Section 13 Content: It should also be possible to apply the knowledge from the "Research Methods" module (VBWL3.3) again here as preparation for the bachelor thesis in a business context. 8 **Application of the module** (in the following study programmes): Part-time combined Bachelor's degree in Business Administration (B.A.) 9 Module coordinator Prof. Dr. Eusterbrock (Bielefeld University of Applied Science) 10 Other information (1) Classroom lecturers (see current list of lecturers at the relevant location) (2) Teaching materials (literature list for the topics addressed in the seminar paper)

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

8.3 Business Simulation								VBWL 8.3
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level
8.3	125 h	5	8th sem. or 9th sem. (BI), only 8th sem. (BO)	every semester (BI), annual (BO)	BO: Winter BI: Winter/Su mmer	1 sem.	Compulsory	ВА
1	Course type			Weight of gr	ade		Planned group size	Language
	Self-study & o	lassroom	exercises	5/180 (weighted credit points)			25	German

#### 2 Forms of teaching and learning (contact hours/self-study)

#### Self-study:

- (1) Guided knowledge transfer, approx. 89 h
  - a. Knowledge transfer and practice through the documents for the business game (participant manual and documentation of the company's initial situation)
  - Supplementary information on reactivating previous knowledge from assignments and other documents from previous modules, in particular on the topics of marketing, controlling and accounting
  - c. Preparation of presentations of outcomes

#### Contact hours:

- (1) Face-to-face component, 28 hours
  - a. Implementation of the simulation game in small groups (3–4 days, face-to-face block seminar; divided into two blocks if necessary)
  - b. Clarification of students' questions
  - c. Observation and setting of suggestions for teamwork; if necessary, involvement of departments for special questions, such as strategy formulation or contribution margin accounting

#### (2) Other, approx. 8 h

- a. Organisation of the process
  - b. Questions to teaching staff and/or assistants by phone or e-mail
  - c. Additional courses in small groups, examination

### 3 Learning outcomes/competences

On successful completion of the module, students are able to:

- Analyse and design the sub-functions of a larger company on the basis of extensive data sets,
- Perform target/actual analyses on the basis of reporting,
- See through dependencies and interactions in the company,
- Cope with the associated complexity,
- Activate business knowledge and methods and apply them to practical situations,
- Design and justify a corporate strategy,
- Make decisions under conditions of uncertainty,
- Work together in a team in a goal-oriented manner,
- Read and understand business reports and
- Present work results.

4	Contents						
	Different contents depending on the decision-making situation from the area of corporate management, in particular:						
	<ul> <li>Value-oriented corporate management</li> <li>Mission statement</li> <li>Strategic marketing</li> <li>Corporate identity</li> <li>Business sector development</li> <li>Human resources planning and development, productivity and fluctuation</li> <li>Product management</li> <li>Procurement management (make-or-buy decision; global sourcing)</li> <li>Ecological production, Rationalisation</li> <li>Investment and utilisation planning</li> <li>Finance and accounting, in particular Cost accounting, break-even analysis, financial planning, balance sheet, P and L, cash flow statement and key figure systems</li> </ul>						
5	Form of assessment  Written examination (90 min) OR portfolio examination (written examination AND game evaluation)						
6	evaluation)  Condition for the award of credit points						
7	Examination graded at least "sufficient"  Participation requirements						
,	Participation requirements						
	Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13						
	Content: Knowledge from all module subjects of the study programme is helpful.						
8	Application of the module (in the following study programmes):						
	Part-time combined Bachelor's degree in Business Administration (B.A.)						
9	Module coordinator						
	Prof. Dr. Eusterbrock (Bielefeld University of Applied Science)						
10	Other information						
	<ul><li>(1) Classroom lecturers (see current list of lecturers at the relevant location)</li><li>(2) Teaching materials (manuals for the respective simulation games, software for the business simulation, e.g. TOPSIM, BOCASH)</li></ul>						

Cooperation partners: Bochum University of Applied Sciences (BO), Bielefeld University of Applied Sciences (BI)

9.1	9.1 Current Trends in International Business							VBWL9.1
No.	Workload		Study .	Frequency	Sem.	Duration	Туре	Q-level
		points	semester					
9.1	125 h	5	8th sem. <u>or</u> 9th sem. (BI), only	Annual	BO:	1 sem.	Compulsory	ВА
			9th sem. (BO)		Summer BI: Winter/ Summer			
1	Course type			Weight of gr	Planned group size	Language		
	Self-study & c	lassroom	exercises	5/180 (weighted credit points) 25				English
2	Forms of tea	ching ar	d learning	(contact hou	rs/self-stu	dy)		

#### Self-study:

- (1) Knowledge transfer, approx. 52 h
  - a. Individual/teamwork
  - b. International business skills training with learning materials and media
- (2) Knowledge consolidation, approx. 45 hours
  - a. Reading comprehension
  - b. Case studies

#### Contact hours:

- (1) In-class training, 24 h
  - a. Lecture, individual/teamwork
  - b. Case studies
  - c. Presentations
- (2) Other, approx. 4 h
  - a. Consultation hour
  - b. Questions and answers (phone calls or conferences, e-mails)

### 3 Learning outcomes/competences

After completing the module, students are able to:

- Outline the opportunities and constraints provided by the broader environment in which businesses exist and carry out their activities.
- Indicate the challenges businesses are faced with in a market-based economy.
- Understand the factors that influence business decision-making from an international and economic perspective.
- Understand key concepts relevant to the study of international business and identify the central themes inherent in an international business context.
- Examine current international events, trends, issues and developments to explain the underlying forces shaping business decision-making and behaviour.

4	Contents						
	The topics of this module will be constantly updated, so that they can correspond to the current trends and developments that shape businesses which operate in an international environment. The updates will be based on new research findings, studies, research articles or business experts' opinion.						
	The focus lies on examining international markets and analysing the factors impacting business decisions and behaviour, including the company's objectives, the competitive nature of the market(s) in which businesses are active, the emerging markets and the increased competition, innovation and new technologies.						
5	Form of assessment						
	Written examination (90 min) OR portfolio examination						
6 Condition for the award of credit points							
	Examination grade: at least "sufficient"						
7	Participation requirements						
	Formal: See the currently valid examination regulations: BO Section 6 / BI Section 13						
	Content: Strong business skills and international awareness						
8	Application of the module (in the following study programmes):						
	Part-time combined Bachelor's degree in Business Administration (B.A.)						
9	Module coordinator						
	Prof. Dr. Teodorescu (Bielefeld University of Applied Sciences)						
10	Other information						
	<ul><li>(1) Lecturers (see lecturer list of each University)</li><li>(2) Teaching materials (yearly updated teaching materials, corresponding to the respective current trends)</li></ul>						

9.2	.2 Bachelor Thesis incl. Colloquium						VBWL 9.2		
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Туре	Q-level	
9.2	<b>375 h</b> (300 + 75)	15 (12+3)	9th sem.	Annual	BO: Summer BI: Winter	1 sem.	Compulsory	ВА	
1	Course type			Weight of grade			Planned group size	Language	
	Final thesis Colloquium			12/180 (weighted credit points) 3/180 (weighted credit points)				German	
2	Forms of teaching and learning (contact hours/self-study)  There is continuous supervision by the examiner and a second reviewer.								
	The bachelor thesis should show that the candidate is able to work independently on a practice-oriented task from the field of business administration with the scientific and practical methods that have been tried and tested in application:  - Students are able to analyse complex business tasks Students are able to work on a business problem independently Students are able to use the methods and technical content they have learned to solve the task at hand and transfer them if necessary Students have the competence to present the results achieved concisely in writing.  The colloquium complements the Bachelor thesis and is to be assessed independently: - Students have the ability to verbally present the results obtained, their interdisciplinary relationships, and their meaning for practice.								
4	Contents  The Rachelor thesis is either an independent investigation or a consideration of								
	The Bachelor thesis is either an independent investigation or a consideration of familiar topic from business administration from a new perspective.								
	In the thesis, the student should prove that he/she can convert the knowledge imparted in the course into usable results and work according to business principles.								
	While this can be a purely theoretical work, it is usually an application-oriented work in which theoretical knowledge is converted into practical solutions.								
5	Form of asse	essment							
	Bachelor thes	sis AND co	olloquium						

6	Condition for the award of credit points						
	Examination graded at least "sufficient"						
	For successful completion, 12 ECTS are awarded for the bachelor thesis and 3 ECTS for the subsequent colloquium.						
7	Participation requirements						
	Formal:						
	At least 150 credit points from the course-accompanying module examinations, whereby the remaining 15 credit points may not relate to examinations in subjects that significantly touch on the topic of the bachelor thesis.						
	<u>Content:</u> None						
8	Application of the module (in the following study programmes):						
	Part-time combined Bachelor's degree in Business Administration (B.A.)						
9	Module coordinator						
	Lecturer in business administration						
10	Other information						
	For further information, see the study programme examination regulations at the relevant locations.						