

Winter Term:

Course Code	Title	ECTS
5 IBM 01	International Management Accounting	6 ECTS
5 IBM 02	International Marketing	6 ECTS
5 IBM 03	International Human Resource Management	6 ECTS
5 IBM 04	International Logistics	6 ECTS
5 IBM 05	International Taxation	6 ECTS
5 IBM 06	International Business Law	3 ECTS
5 CFR 10	International Finance	6 ECTS
5 MKT 43	Mobile Marketing	3 or 6 ECTS
5 SP 01	Wirtschaftsenglisch (Business English), B2	6 ECTS
5 SP 31	Starting a Business – Business Project, C1	6 ECTS
5 SP 33	Francais des Affaires, B2	6 ECTS
5 SP 35	Espanol en la Gestion Internacional, B2/C1	6 ECTS
5 SP 38	Französisch für Anfänger, A1/A2	6 ECTS
5 SP 39	Spanisch für Anfänger, A1/A2	6 ECTS
5 SP 40	Presentations and Meetings	6 ECTS
	2 Weeks of Orientation Course	3 ECTS
5 SP Z1	German Course (Beginner – A1)	6 ECTS
5 SP Z2	German Course (Middle - A2)	6 ECTS
5 SP Z6	German Course (Advanced – B2/C1)	6 ECTS

Summer Term:

Course Code	Title	ECTS
5 IBM 01	International Management Accounting	6 ECTS
5 IBM 02	International Marketing	6 ECTS
5 IBM 03	International Human Resource Management	6 ECTS
5 IBM 04	International Logistics	6 ECTS
5 IBM 05	International Taxation	6 ECTS
5 CFR 08	Managerial Finance	6 ECTS
5 CFR 09	Managerial Accounting	6 ECTS
5 M/S 06	Managerial Statistics	6 ECTS
5 VWL 07	Economics	6 ECTS
5 MKT 43	Mobile Marketing	3 or 6 ECTS
5 MKT 44	Consumer Marketing	6 ECTS
5 MG 04	Cross Culture (only from summer term 2018 to summer term 2019)	6 ECTS
5 SP 01	Wirtschaftsenglisch (Business English), B2	6 ECTS
5 SP 32	Market Research – International Business Project, C1	6 ECTS
5 SP 34	L'environnement des entreprises (politique, économie, commerce), B2/C1	6 ECTS
5 SP 36	Marketing Aplicado – Investigación Comercial, B2/C1	6 ECTS
5 SP 38	Französisch für Anfänger, A1/A2	6 ECTS
5 SP 39	Spanisch für Anfänger, A1/A2	6 ECTS
5 SP 40	Presentations and Meetings, B2	6 ECTS
	2 Weeks of Orientation Course	3 ECTS
5 SP Z1	German Course (Beginner – A1)	6 ECTS
5 SP Z2	German Course (Middle - A2)	6 ECTS
5 SP Z6	German Course (Advanced – B2/C1)	6 ECTS

Course Details Winter Term (Business Department)

5 IBM 01 / International Management Accounting (6 ECTS)

Learning outcomes/skills

By completing the module students have the following knowledges and skills:

- They can describe the basics of international management and essential institutional conditions regarding to international business activities.
- They are able to explain strategies of internationalisation and forms of organisation of international companies.
- They can describe concepts and key tasks of the management accounting as well as the role of the controller in different countries.
- They are able to consider influencing factors of trend and implementation of management accounting, processes of divergence as well as convergence and their effects on management accounting.
- They are able to explain the influences of national culture on management accounting due to common theories.
- They can apply different quantitative and qualitative management accounting instruments relating to international business activities.
- They can identify concrete problems in international companies, classify, analyse and solve them with the help of adequate management accounting instruments.
- They can understand and explain the interface function of management accounting and the cooperation between management accounting and other corporate functions in the context of international business activities.
- They have the ability to organise reading material and information from up-to-date specialist literature, to analyse and critically interpret it.

Content of the module

Basics of international business activities

- strategies of internationalisation
- organisational structures
- international comparative management accounting
- role of the controller and the functions of management accounting in different countries
- cultural influences on management accounting
- appliance of different strategical management accounting tools related to international context
- management of exchange rate risks

- selected problems of management accounting in hyperinflationary countries
- selected aspects of management accounting within different areas of operation
- selected aspects of international transfer prices
- international information management

Requirements

Basic knowledge in cost accounting as taught in the module 5 CFR 22 „Internal Accounting/Internes Rechnungswesen)“ is recommended.

5 IBM 02 / International Marketing (6 ECTS)

Learning outcomes/skills

At the end of module the students are able to differentiate between the different aspects of the international marketing. They are capable to apply the 4 P's in the international environment and to analyse and evaluate the different needs of the markets to achieve the marketing goals. Finally they are able to create marketing strategies for internationally operating companies.

Content of the module

- international Marketing as a coordinative task
- forms of market internationalisation (market selection and evaluation)
- market entry strategies (waterfall and shower strategy)
- specialties of the int. marketing mix (4 P's)
- degree of standardisation and differentiation in marketing
- coordination cultural distances of the markets
- the use of customer satisfaction analysis as the basic for a strategy building process
- the use of CRM in international marketing in regard to the coordination process

Requirements

None

5 IBM 03 / International Human Resource Management (6 ECTS)

Learning outcomes/skills

By completing the module students dispose of the following skills:

- They are able to explain the characteristics of the international human resource management (IHRM) in contrast to the pure national oriented human resource management (HRM).
- They are able to describe the central issues of the HRM in an international context.
- They have the ability to understand and describe the effects of the internationality of companies on the various areas of activity of the HRM.
- They are capable of analysing fundamental problems of the HRM and deriving strategic and operational measures.
- They are able to apply what they have learned to practical case studies.

Content of the module

- introduction and basics of IHRM
- international recruitment and selection
- personnel placement across the borders
- personnel development and evaluation of efficiency in international companies
- development of intercultural competence
- international charge determination
- organisation of international cooperation

Requirements

Basic knowledge in human resource management and business organisation as taught in the module „Basics of business studies (Grundlagen der BWL)“ (5 MG 02) is recommended. Advanced knowledge in human resource management as taught in the modules 5 P/O 01 „Personnel Management (Personalführung)“ as well as 5 P/O 32 and 5 P/O 35 „Human Resources Management 1 and 2 (Personalwirtschaft 1 und 2)“ is also recommended.

5 IBM 04 / International Logistics (6 ECTS)

Learning outcomes/skills

By completing the module students are able

- to describe the fundamentals of the production and logistics networks in a global environment,
- to handle problems in the field of production and logistics management under realistic conditions (time pressure, uncertainty and changing economic conditions) independently,
- to identify, assess and present action alternatives due to company and environmental analyses under consideration of interdependence between functions and areas of influence of an international operating company,
- to select usual techniques and work methods which are used in the production, logistics and business administration and apply them relating to the case,
- to frame strategic objectives and consider or adjust them in the case of repeated operational decisions,
- to recognize interdependencies between internal and external corporate influences and take account of them during the process of planning and decision making,
- to organise work in teams under consideration of the project management and to record results of the process of planning and decision making
- to present and stand up for the projects results in front of other team members and outsiders.

Content of the module

Operational planning, decisions and monitoring relating to procurement, manufacturing and distribution:

- raw materials procurement (supplier, quantity, just in time (JIT), warehouse, entry inspection)
- transportation (warehouse, wholesalers, customers)
- human resource decisions (recruitment, rationalisation measures, coaching)
- price differentiation (wholesalers, end-customer)
- freight forwarder vs. transport companies (bid comparison, delivery priority)
- sales (price, customer service)

Strategic planning, decisions and monitoring relating to procurement, manufacturing and distribution:

- fundamental orientation (make or buy (MoB), e-Commerce, internal process optimisation, suppliers, order quantities, delivery cycle)
- establishment of regional warehouses (structure, purchase, cooperation)

- strategic alliance (cooperation with suppliers of trading goods)
- logistics service provider (short or long-term cooperation)

Requirements

Basic knowledge in the field of production and logistics is recommended.

5 IBM 05 / International Taxation (6 ECTS)

Learning outcomes/skills

By completing the module students dispose of the following skills:

- They can explain basic terms in the context of taxation of individuals, corporations and business partnerships.
- They are capable of describing the procedure of the determination of the income tax, corporation tax and trade tax.
- They are able to explain several types of legal forms connected to the legal consequences.
- They are able to apply their knowledge in tax cases recognizing the fiscal problems and assigning the correct legal consequences.
- They can explain the problems of the double taxation and the steps in relation to their reduction.
- They can assess tax regulations.

Content of the module

- company profit taxes: income tax, corporate tax, trade tax
- taxation of national companies regarding various forms of organisations
- fiscal configuration (for example tax group, transfer of company assets, restructuring)
- basics of the international corporate taxation like double taxation, less taxation, double taxation agreements and European law
- taxation of foreign investors in Germany (inbound investments)
- taxation of international activities of domestic investors (outbound investments)
- determination of profits (transfer prices, determining of the business success)

Requirements

None

5 IBM 06 / International Business Law (3 ECTS)

Learning outcomes/skills

After having successfully taken part in the course, participants general understand the legal framework for international commercial contracts as well as the basic essentials of contract types, content and legal consequences of typical contract clauses used in international business transactions.

Content of the module

- Legal framework of international commercial contracts
- Essential contract types, in particular international sale contracts and their legal basis (CISG and Incoterms)
- Legal impact of typical contractual provisions in international commercial contracts
- Dispute resolution: Litigation and arbitration

Requirements

No condition

Exam

Written or oral exam

5 CFR 10 / International Finance (6 ECTS)

Learning outcomes/skills

After successful completion of the module, the students have knowledge in the fundamentals of international financing and can describe the events on international capital markets. Students are skilled in hedging market risk and are able to manage currency, price and credit risks in export transactions.

Content of the module

- Monetary policy
- Balance of payments and exchange rate parities
- foreign exchange market
- International Finance
- Hedging of Exchange rate risks with Forward, Futures and Options
- Cross Currency Swaps
- International Finance (Factoring, Forfaiting, Assets Backed Securities, Leasing)
- Methods of international payments (collection, letter of credit, guarantee)
- Merger and Acquisitions

Requirements

None

Literature:

Eiteman/Stonehill/Moffett: Multinational Business Finance

Hull: Options, Futures and Other Derivatives

Brealey and Myers: Principle of Corporate Finance

Ross, Westerfield and Jordan: Modern Financial Management

5 MKT 43 / Mobile Marketing (3 ECTS or 6 ECTS)

Course description

This course provides first an overview of Mobile business and then to focus on special areas like Mobile marketing and mobile payment.

Course objective

The goal is to provide a systematic presentation of the operational practices of (international) mobile business, including instruments of the mobile business system, technologies, applications and the (international) market. The course aims to impart an awareness of the continuous changes in these major fields, alongside with changes in international mobile business approaches, market strategies and practices. Its objective is to analyze the nature of mobile business at the international, regional, national, institutional and corporate levels, to provide the student with an understanding of the concepts and techniques related to international mobile business I operations and to discuss the major current events in this field. Main topics are Technical Basics, Economic Fundamentals, Mobile application scenarios, Mobile Marketing, Mobile Payment, Security

Agenda

Introduction and examples

- What is the definition of mobile marketing/ business?
- Who are the players in the area of mobile business?
- What is now exactly to be mobile?
- Which implications can be made for „to be mobile“?
- What are the applications/services? o In detail: „mobile marketing“
- Where are challenges and risks?

Methodology

In this course the following methods, techniques and aids will be employed: (1) lectures to provide an in-depth exposition of subjects treated, and to clarify, illustrate and supplement reading and research assignments; (2) class discussion of the subjects covered and of questions raised in lectures and readings; (3) application of mobile

business by participation in case studies (4) question and answer sessions with professor directing questions to particular students; (5) presentation of a research paper on a topic related to the course content; (6) oral class presentations by students with particularly relevant experiences

Assignments and student responsibilities

(1) Study of textbooks and of selected parts of other books and periodicals as specified in the assignments; (2) research on and writing of a 15 pages paper (space 1, font 12), complete with footnotes and bibliography, Presentation and discussion of results in front of the class (3) review of articles and news items in current periodicals and journals dealing with mobile business theory and practices. (4) study and solutions of cases as specified in the assignments.

Assignments and gradings

Research Paper = 30%, Presentation = 20%, Final exam = 50%

Requirements

None

Useful readings

- **Krum, Ciny, Mobile Marketing, Pearson education, 2010 - MAIN BOOK!!!**
- Giaglis George M., Mobile business : technologies, applications and markets 2004
- Bhuvan Unhelkar, Handbook of Research in Mobile Business: Technical, Methodological, and Social Perspectives, Idem Group, 2006
- Jouni Paavilainen Mobile Business Strategies: Understanding the Technologies and Opportunities, Wireless Press, 2002

Recommended journals

- International Journal of Information Management
- Journal of Theoretical and Applied Electronic Commerce Research

5 SP 01 / Wirtschaftsenglisch (Business English) (6 ECTS)

Learning outcomes/skills

After completing the module, students are able to:

- communicate in a business environment,
- apply presentation skills,
- apply negotiating skills in the fields of
 - marketing, promotion
 - personnel/organisation
 - starting a business
 - legal formats of companies
- Acquisition of level B2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

- Applying for a job, personal SWOT, CVs and resumés, HR
- Marketing, marketing mix, launching a product
- Presenting business ideas and business performance, designing a SWOT analysis
- Starting a company, legal formats, financing a start up
- Corresponding with customers

Requirements

English skills level B1 is recommended.

Literature:

B for Business, Hueber

5 SP 31 / Starting a Business – Business Project (6 ECTS)

Learning outcomes/skills

Qualification Objectives: By the end of the course students have

- upgraded and are able to apply English language skills in an international environment,
- acquired and are able to apply management skills,
- upgraded and can apply cross-cultural communication skills,
- enhanced and can apply project and team management skills,
- upgraded and are able to apply presentation and academic writing skills in a real-life environment.
- Acquisition of level B2/C1 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

- Personnel and Organisation
- Marketing: Marketing Mix, Market Segmentation
- Legal format
- Finance and Accounting
- Aspects of localisation of a company
- Strategy and Planning, Business Environment: SWOT, Report writing, Presentation

The course contents serve a clear project focus, i.e. to set up a virtual company.

Exam

Presentation: 50% oral presentation, 50% written draft

Requirements

English skills level B2 is recommended.

Literature:

Selected articles/chapters of:

Cullen, W., and Lehniger, D.: B for Business. 1st ed. Ismaning: Hueber

Jones, L. and Alexander, R.: New International Business English

Pletger, P.: English for Human Resources

5 SP 33 / Français des Affaires (6 ECTS)

Learning outcomes/skills

The students are proficient in French business vocabulary. They can implement a business idea into a company creation (in a French-speaking country) and are able to prepare, compile and present a "Business Plan" (Plan d'affaires) in French.

Content of the module

- Job search, applications and employment in the French-speaking world
- Principles of the tax and social system of France
- Business models and structures
- Company location decisions
- Marketing, distribution, sales
- Financing of a project, accounting, environmental factors

Requirements

None

Exam

Presentation:

50% written draft (Business plan/Plan d'affaires)

50% oral presentation of the Business plan

5 SP 35 / Español en la Gestión Internacional (6 ECTS)

Learning outcomes/skills

- Introduction to business language and focused application in practical project
- Acquisition of competences in economic communication
- Deepen skills in teamwork, presentation and negotiation techniques
- Acquisition of level B2/C1 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

- New forms of business
- Intercultural economic communication
- Development of a business plan for a virtual company

Assignments and gradings

Report = 50%

Presentation = 50%

Literature:

- M. de Prada, M. Bovet: Hablando de Negocios, edelsa, última edición
- M. González, F. Martín, C. Rodrigo, E. Verdía: Colegas 1+2, Klett/Difusión, 2000
- M. Franciulli, C. Vega Carney: Informes de los Negocios, Arco Libros, 2002
- Gisèle Prost, Alfredo N. Fernández Al Día nivel inicial, SGEL, 2006
- Informaciones corrientes del Internet y de la revista Emprendedores,
- www.emprendedores.es

5 SP 38 / Französisch für Anfänger (6 ECTS)

Learning outcomes/skills

With the successful completion of the module, the students are able to

- cope with various everyday situations in a French-speaking country
- perceive and assess cultural peculiarities.
- Acquisition of level A1/A2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

Development of everyday situations such as:

- Welcome, introduce, adopt
- To introduce the home town, to ask for the way, to use public transport
- To order in a restaurant, to describe eating habits
- To comprehend opening times, to deal with times and other time specifications
- Name, describe and compare garments
- Describe everyday routines
- Talk about the own family
- Agree, accept invitations and refuse politely
- Talk about the past, describe travel experiences

Requirements

None

5 SP 39 / Spanisch für Anfänger (6 ECTS)

Learning outcomes/skills

With the successful completion of the module, the students are able to,

- cope with various everyday situations in a Spanish-speaking country,
- perceive and assess cultural peculiarities,
- Explain the unknown grammatical phenomena.
- Acquisition of level A1/A2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

Development of everyday situations such as:

- Welcome, introduce, adopt
- To introduce the home town, to ask for the way, to use public transport
- To order in a restaurant, to describe eating habits
- To comprehend opening times, to deal with times and other time specifications
- Name, describe and compare garments
- Describe everyday routines
- Talk about the own family
- Agree, accept invitations and refuse politely
- Talk about the past, describe travel experiences

Requirements

None

5 SP 40 / Presentations and Meetings (6 ECTS)

Learning outcomes/skills

After completing the module, students will have acquired:

- **Presentations:** Students know and are able to apply various presentation techniques, get acquainted with different presentation tools, acquire basic rhetorical skills and knowledge, become aware of cultural aspects of body language and are able to implement and actively use their knowledge in presentations for international audiences.
- **Meetings:** Students will become familiar with different aspects of teamwork with special focus on international teams, gain cultural awareness, learn about negotiation concepts and experience negotiation situations in various economic settings and can describe and apply these skills. They can chair and run international teams and meetings effectively.
- Acquisition of level B2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

presentations:

- basic communication models
- cultural awareness
- body language
- rhetoric
- dos and don'ts
- practice and feedback

meetings:

- theoretical concepts of international terms
- Harvard Negotiating Concept
- negotiations
- practice and feedback

Requirements

English skills level B2 is recommended.

Course Details Summer Term (Business Department)

5 IBM 01 / International Management Accounting (6 ECTS)

Learning outcomes/skills

By completing the module students have the following knowledges and skills:

- They can describe the basics of international management and essential institutional conditions regarding to international business activities.
- They are able to explain strategies of internationalisation and forms of organisation of international companies.
- They can describe concepts and key tasks of the management accounting as well as the role of the controller in different countries.
- They are able to consider influencing factors of trend and implementation of management accounting, processes of divergence as well as convergence and their effects on management accounting.
- They are able to explain the influences of national culture on management accounting due to common theories.
- They can apply different quantitative and qualitative management accounting instruments relating to international business activities.
- They can identify concrete problems in international companies, classify, analyse and solve them with the help of adequate management accounting instruments.
- They can understand and explain the interface function of management accounting and the cooperation between management accounting and other corporate functions in the context of international business activities.
- They have the ability to organise reading material and information from up-to-date specialist literature, to analyse and critically interpret it.

Content of the module

Basics of international business activities

- strategies of internationalisation
- organisational structures
- international comparative management accounting
- role of the controller and the functions of management accounting in different countries
- cultural influences on management accounting
- appliance of different strategical management accounting tools related to international context
- management of exchange rate risks

- selected problems of management accounting in hyperinflationary countries
- selected aspects of management accounting within different areas of operation
- selected aspects of international transfer prices
- international information management

Requirements

Basic knowledge in cost accounting as taught in the module 5 CFR 22 „Internal Accounting/Internes Rechnungswesen)“ is recommended.

5 IBM 02 / International Marketing (6 ECTS)

Learning outcomes/skills

At the end of module the students are able to differentiate between the different aspects of the international marketing. They are capable to apply the 4 P's in the international environment and to analyse and evaluate the different needs of the markets to achieve the marketing goals. Finally they are able to create marketing strategies for internationally operating companies.

Content of the module

- international Marketing as a coordinative task
- forms of market internationalisation (market selection and evaluation)
- market entry strategies (waterfall and shower strategy)
- specialties of the int. marketing mix (4 P's)
- degree of standardisation and differentiation in marketing
- coordination cultural distances of the markets
- the use of customer satisfaction analysis as the basic for a strategy building process
- the use of CRM in international marketing in regard to the coordination process

Requirements

None

5 IBM 03 / International Human Resource Management (6 ECTS)

Learning outcomes/skills

By completing the module students dispose of the following skills:

- They are able to explain the characteristics of the international human resource management (IHRM) in contrast to the pure national oriented human resource management (HRM).
- They are able to describe the central issues of the HRM in an international context.
- They have the ability to understand and describe the effects of the internationality of companies on the various areas of activity of the HRM.
- They are capable of analysing fundamental problems of the HRM and deriving strategic and operational measures.
- They are able to apply what they have learned to practical case studies.

Content of the module

- introduction and basics of IHRM
- international recruitment and selection
- personnel placement across the borders
- personnel development and evaluation of efficiency in international companies
- development of intercultural competence
- international charge determination
- organisation of international cooperation

Requirements

Basic knowledge in human resource management and business organisation as taught in the module „Basics of business studies (Grundlagen der BWL)“ (5 MG 02) is recommended. Advanced knowledge in human resource management as taught in the modules 5 P/O 01 „Personnel Management (Personalführung)“ as well as 5 P/O 32 and 5 P/O 35 „Human Resources Management 1 and 2 (Personalwirtschaft 1 und 2)“ is also recommended.

5 IBM 04 / International Logistics (6 ECTS)

Learning outcomes/skills

By completing the module students are able

- to describe the fundamentals of the production and logistics networks in a global environment,
- to handle problems in the field of production and logistics management under realistic conditions (time pressure, uncertainty and changing economic conditions) independently,
- to identify, assess and present action alternatives due to company and environmental analyses under consideration of interdependence between functions and areas of influence of an international operating company,
- to select usual techniques and work methods which are used in the production, logistics and business administration and apply them relating to the case,
- to frame strategic objectives and consider or adjust them in the case of repeated operational decisions,
- to recognize interdependencies between internal and external corporate influences and take account of them during the process of planning and decision making,
- to organise work in teams under consideration of the project management and to record results of the process of planning and decision making
- to present and stand up for the projects results in front of other team members and outsiders.

Content of the module

Operational planning, decisions and monitoring relating to procurement, manufacturing and distribution:

- raw materials procurement (supplier, quantity, just in time (JIT), warehouse, entry inspection)
- transportation (warehouse, wholesalers, customers)
- human resource decisions (recruitment, rationalisation measures, coaching)
- price differentiation (wholesalers, end-customer)
- freight forwarder vs. transport companies (bid comparison, delivery priority)
- sales (price, customer service)

Strategic planning, decisions and monitoring relating to procurement, manufacturing and distribution:

- fundamental orientation (make or buy (MoB), e-Commerce, internal process optimisation, suppliers, order quantities, delivery cycle)
- establishment of regional warehouses (structure, purchase, cooperation)

- strategic alliance (cooperation with suppliers of trading goods)
- logistics service provider (short or long-term cooperation)

Requirements

Basic knowledge in the field of production and logistics is recommended.

5 IBM 05 / International Taxation (6 ECTS)

Learning outcomes/skills

By completing the module students dispose of the following skills:

- They can explain basic terms in the context of taxation of individuals, corporations and business partnerships.
- They are capable of describing the procedure of the determination of the income tax, corporation tax and trade tax.
- They are able to explain several types of legal forms connected to the legal consequences.
- They are able to apply their knowledge in tax cases recognizing the fiscal problems and assigning the correct legal consequences.
- They can explain the problems of the double taxation and the steps in relation to their reduction.
- They can assess tax regulations.

Content of the module

- company profit taxes: income tax, corporate tax, trade tax
- taxation of national companies regarding various forms of organisations
- fiscal configuration (for example tax group, transfer of company assets, restructuring)
- basics of the international corporate taxation like double taxation, less taxation, double taxation agreements and European law
- taxation of foreign investors in Germany (inbound investments)
- taxation of international activities of domestic investors (outbound investments)
- determination of profits (transfer prices, determining of the business success)

Requirements

None

5 CFR 08 / Managerial Finance (6 ECTS)

Learning outcomes/skills

After successful completion of the module, the students master the fundamentals of financial management. With the knowledge of the various types of interest calculation, they are able to make entrepreneurial credit and investment decisions independently. Furthermore, the knowledge of various ratios enables them to analyze the balance sheets and assess the economic success of a company.

Content of the module

- Analysis Financial Statements
- Time Value of Money
- Interest rates and yield curve analysis
- Capital budgeting
- Spot markets: Bonds and stocks
- Forward markets: Forwards, Futures and Options
- Interest rate swaps
- Portfolio theory

Requirements

None

5 CFR 09 / Managerial Accounting (6 ECTS)

Learning outcomes/skills

After having successfully taken part, students know basic aspects and methods of Management Accounting. They are able to understand and develop basic costing and budgeting systems as well as to perform pricing and strategic analysis. They are able to apply their knowledges in the context of case studies.

Content of the module

- Basics of Management Accounting
- Cost terms and purposes
- Cost volume profit analysis
- Job costing and activity based costing
- Master budgets and flexible budgets
- Pricing decisions and cost management
- Strategy and balanced scorecards
- Process costing
- International aspects of costing

Requirements

Knowledge in external accounting advantageously

5 M/S 06 / Managerial Statistics (6 ECTS)

Learning outcomes/skills

After completing this course the students will know basic methods of statistics in economics. They are able to understand and perform statistical analysis. They are able to apply their knowledges in the context of real problems.

Content of the module

- Basic statistical terms
- Frequencies, mean, quantile
- Graphical presentation of distributions
- Variance, standard deviation , coefficient of variation
- Growth rates
- Index numbers
- Scatterplot and qq-plot
- Correlation and regression analysis
- Analysis of Variance
- Introduction to probability
- Random variables
- Estimation of Parameters
- Normal Distribution
- Distributions derived from the Normal Distribution
- Confidence interval
- Testing Hypotheses

Requirements

No condition

5 VWL 07 / Economics (6 ECTS)

Learning outcomes/skills

After completing the course students are able to answer questions like:

- How do consumers and firms reach optimal decisions, and how do they interact to shape the resources and opportunities available?
- How does market structure affect market outcomes?
- When do markets fail and what can be done to mitigate negative effects?
- How does foreign trade affect the domestic economy?
- How should policy makers respond to the business cycle?

Content of the module

Economics presents an introduction to the workings of market systems. It deals with decision making of consumers and firms, their interactions, market failure and government activities.

Emphasis is also given to a discussion of macroeconomics factors which directly affect product demand and cost of production like exchange rates, interest rates or business cycles.

Topics:

- The Economic Perspective
- Concept of Comparative Advantage
- Demand and Supply
- Power of Prices and Government Action
- Market Structure and Market Failures
- Short-Run Economic Fluctuations
- Basic Concepts of the Open-Economy
- The Impact of Monetary Policy and Fiscal Policy on Aggregate Demand

Requirements

No condition

5 MKT 43 / Mobile Marketing (3 ECTS or 6 ECTS)

Course description

This course provides first an overview of Mobile business and then to focus on special areas like Mobile marketing and mobile payment.

Course objective

The goal is to provide a systematic presentation of the operational practices of (international) mobile business, including instruments of the mobile business system, technologies, applications and the (international) market. The course aims to impart an awareness of the continuous changes in these major fields, alongside with changes in international mobile business approaches, market strategies and practices. Its objective is to analyze the nature of mobile business at the international, regional, national, institutional and corporate levels, to provide the student with an understanding of the concepts and techniques related to international mobile business I operations and to discuss the major current events in this field. Main topics are Technical Basics, Economic Fundamentals, Mobile application scenarios, Mobile Marketing, Mobile Payment, Security

Agenda

Introduction and examples

- What is the definition of mobile marketing/ business?
- Who are the players in the area of mobile business?
- What is now exactly to be mobile?
- Which implications can be made for „to be mobile“?
- What are the applications/services? o In detail: „mobile marketing“
- Where are challenges and risks?

Methodology

In this course the following methods, techniques and aids will be employed: (1) lectures to provide an in-depth exposition of subjects treated, and to clarify, illustrate and supplement reading and research assignments; (2) class discussion of the subjects covered and of questions raised in lectures and readings; (3) application of mobile

business by participation in case studies (4) question and answer sessions with professor directing questions to particular students; (5) presentation of a research paper on a topic related to the course content; (6) oral class presentations by students with particularly relevant experiences

Assignments and student responsibilities

(1) Study of textbooks and of selected parts of other books and periodicals as specified in the assignments; (2) research on and writing of a 15 pages paper (space 1, font 12), complete with footnotes and bibliography, Presentation and discussion of results in front of the class (3) review of articles and news items in current periodicals and journals dealing with mobile business theory and practices. (4) study and solutions of cases as specified in the assignments.

Assignments and gradings

Research Paper = 30%, Presentation = 20%, Final exam = 50%

Requirements

None

Useful readings

- **Krum, Ciny, Mobile Marketing, Pearson education, 2010 - MAIN BOOK!!!**
- Giaglis George M., Mobile business : technologies, applications and markets 2004
- Bhuvan Unhelkar, Handbook of Research in Mobile Business: Technical, Methodological, and Social Perspectives, Idem Group, 2006
- Jouni Paavilainen Mobile Business Strategies: Understanding the Technologies and Opportunities, Wireless Press, 2002

Recommended journals

- International Journal of Information Management
- Journal of Theoretical and Applied Electronic Commerce Research

5 MKT 44 / Consumer Marketing (6 ECTS)

Course description

This course provides an introduction to the behaviour of consumers in Europe and around the world. It focuses on the decision making process of consumers with a special focus on the influence of social groups.

Course objective

The goal is to provide a systematic presentation of the processes taking place while consumers are making purchase decisions, including perceptual processes, identification processes, motivational processes, and attitudinal processes. The course aims to link consumer behaviour theory with the real-life problems faced by practitioners. Its objective is to analyze the nature of consumers and their environment from a micro to macro perspective. Main topics are consumer culture, consumer decision making, perception, self-concept, motivation, values and lifestyle, learning and attitudes, social groups.

Agenda

Introduction

- What is the impact of consumers on marketing strategy?
- What is the impact of marketing on consumers?
- Do marketers manipulate consumers?
- What is consumer culture?

Examples

Methodology

In this course the following methods, techniques, and aids will be employed: (1) lectures to provide an in-depth exposition of subjects treated, and to clarify, illustrate and

supplement reading and research assignments; (2) class discussion of the subjects covered and of questions raised in lectures and readings; (3) application of consumer marketing by participation in case studies (4) question and answer sessions with professor directing questions to particular students; (5) participation in class discussions

Assignments and student responsibilities

(1) Study of textbooks and of selected parts of other books and periodicals as specified in the assignments; (2), discussion of results in front of the class (3) review of articles and news items in current periodicals and journals dealing with consumer theory and practices, (4) study and solutions of cases as specified in the assignments.

Useful readings

- Solomon, M., Bamossy, G., Askegaard, S., & Hogg, M. (2016). Consumer Behaviour: A European Perspective, 6. Ed., Pearson Education, MAIN BOOK!!!
- Schiffman, L., Wisenblit, J. (2014). Consumer Behavior, 11. ed., Pearson Education.
- Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2006). Consumer Behaviour; 10. ed., Thomson South-Western.

Recommended journals

Journal of Consumer Research

Journal of Applied Psychology

Journal of Consumer Psychology

Psychology & Marketing

5 MG 04 / Cross Culture (6 ECTS)

Learning outcomes/skills

Students should be aware of their own culture and recognize and evaluate the fact, that there are considerable differences between their own culture and other cultural circles. The aim is to raise awareness of the cultural differences and to develop behavioral rules in order to create a good working atmosphere between the business partners.

Content of the module

- Different models of cross culture research by
 - Geert Hofstede
 - Edward Hall
 - Louis
 - Nach E. Schein
 - Kluckhohn and Strodtbeck
 - Richard Lewis
 - Fons Trompanas

- Group work: Creation of case studies based on different cultures (Asia, Europa, North Amerika, Southamerica, Africa, Arabic World, etc.)

Requirements

None

5 SP 01 / Wirtschaftsenglisch (Business English) (6 ECTS)

Learning outcomes/skills

After completing the module, students are able to:

- communicate in a business environment,
- apply presentation skills,
- apply negotiating skills in the fields of
 - marketing, promotion
 - personnel/organisation
 - starting a business
 - legal formats of companies
- Acquisition of level B2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

- Applying for a job, personal SWOT, CVs and resumés, HR
- Marketing, marketing mix, launching a product
- Presenting business ideas and business performance, designing a SWOT analysis
- Starting a company, legal formats, financing a start up
- Corresponding with customers

Requirements

English skills level B1 is recommended.

Literature:

B for Business, Hueber

5 SP 32 / Market Research – International Business Project (6 ECTS)

Learning outcomes/skills

By the end of the course students are able to apply

- language and communication skills in a real-life marketing environment.
- basic market research techniques to corporate marketing problems.

They will have upgraded and can apply

- cross-cultural communication skills.
- teamwork and project management skills in an international environment.
- presentation and academic writing skills in a real-life environment.

Acquisition of level C1 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

- Conducting exploratory and descriptive market studies
- Data mining techniques: interviews, questionnaires, focus groups
- Processing, interpreting and presenting findings
- Report writing

The course contents serve a clear project focus, i.e. to determine the marketability of a virtual product or service idea abroad.

Exam

Presentation: 50% oral presentation, 50% written draft

Requirements

None

5 SP 34 / L'environnement des entreprises (6 ECTS)

Learning outcomes/skills

- Acquisition of specific technical language on politics, business and management
- Deepening basic knowledge of politics, economics, culture, socially relevant topics
- Deepening and applying competences in economic communication
- Acquisition of C1 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

- Politics and business of French-speaking countries
- Political enterprise environment in France
- Economy of France
- Markets and consumption
- Market Study Project

Assignments and gradings

Report = 50%

Presentation = 50%

Requirements

None

Literature:

- Découverte de la France économique, Klett Verlag
- French press (newspapers, magazines + various websites (e.g., Le Monde, le Figaro, Challenges)
- Website of TV 5 Monde

5 SP 36 / Marketing Aplicado – Investigación Comercial (6 ECTS)

Learning outcomes/skills

By completing the module

- students are able to apply their relevant knowledge in marketing and market research-orientated technical language in a practical project,
- students can
 - collect specifically secondary and primary data on a market problem
 - assess and critically evaluate the outcome of the investigation using appropriate statistical examination methods,
- students have developed their skills in teamwork and presentation techniques in such a way, that they are able to present a market research-oriented project in Spanish (B2/C1) professionally.
- students are able to demonstrate the concept of a market research project in theory and with practical data, stylistically appropriate and with the required professional language knowledge and content self-critical distance in Spanish (B2/C1) in writing.

Content of the module

- Political and economic business environment in Spain, Mexico, Chile
- Overview of markets and consumption
- Conduct an explorative and descriptive market study
- Basics of data collection: questionnaire and interview technology
- Customer-oriented written and oral presentation of market research results
- Project-relevant data collection in Spanish environment
- Presentation and realization of the project at a Spanish partner university

All contents are used in a project-oriented manner to carry out a market study. With their help, the marketability of a virtual business idea in Spain, Mexico or Chile is examined.

Exam

Presentation: 50% oral presentation, 50% written draft

Requirements

None

5 SP 38 / Französisch für Anfänger (6 ECTS)

Learning outcomes/skills

With the successful completion of the module, the students are able to

- cope with various everyday situations in a French-speaking country
- perceive and assess cultural peculiarities.
- Acquisition of level A1/A2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

Development of everyday situations such as:

- Welcome, introduce, adopt
- To introduce the home town, to ask for the way, to use public transport
- To order in a restaurant, to describe eating habits
- To comprehend opening times, to deal with times and other time specifications
- Name, describe and compare garments
- Describe everyday routines
- Talk about the own family
- Agree, accept invitations and refuse politely
- Talk about the past, describe travel experiences

Requirements

None

5 SP 39 / Spanisch für Anfänger (6 ECTS)

Learning outcomes/skills

With the successful completion of the module, the students are able to,

- cope with various everyday situations in a Spanish-speaking country,
- perceive and assess cultural peculiarities,
- Explain the unknown grammatical phenomena.
- Acquisition of level A1/A2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

Development of everyday situations such as:

- Welcome, introduce, adopt
- To introduce the home town, to ask for the way, to use public transport
- To order in a restaurant, to describe eating habits
- To comprehend opening times, to deal with times and other time specifications
- Name, describe and compare garments
- Describe everyday routines
- Talk about the own family
- Agree, accept invitations and refuse politely
- Talk about the past, describe travel experiences

Requirements

None

5 SP 40 / Presentations and Meetings (6 ECTS)

Learning outcomes/skills

After completing the module, students will have acquired:

- **Presentations:** Students know and are able to apply various presentation techniques, get acquainted with different presentation tools, acquire basic rhetorical skills and knowledge, become aware of cultural aspects of body language and are able to implement and actively use their knowledge in presentations for international audiences.
- **Meetings:** Students will become familiar with different aspects of teamwork with special focus on international teams, gain cultural awareness, learn about negotiation concepts and experience negotiation situations in various economic settings and can describe and apply these skills. They can chair and run international teams and meetings effectively.
- Acquisition of level B2 according GER (Gemeinsamer Europäischer Referenzrahmen)

Content of the module

presentations:

- basic communication models
- cultural awareness
- body language
- rhetoric
- dos and don'ts
- practice and feedback

meetings:

- theoretical concepts of international terms
- Harvard Negotiating Concept
- negotiations
- practice and feedback

Requirements

English skills level B2 is recommended.