



Universität Hamburg
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FAKULTÄT
FÜR BETRIEBSWIRTSCHAFT

HBS Hamburg Business School

Module Handbook for the Bachelor Degree in Business Administration (Betriebswirtschaftslehre, B. Sc.)

This module handbook provides information in addition to all subject-related stipulations for the Bachelor degree in Business Administration (Betriebswirtschaftslehre, B. Sc.) at the Faculty of Business Administration, University of Hamburg, that were currently in effect as of the date the module handbook was approved, or which will come into effect in the future, until such time as a new module handbook will be published.

Version D

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General points:

- Check your STiNE messages regularly and if necessary, set up a forwarding rule for your emails.
- Please read your Examinations Framework Regulations and Subject-Related Stipulations. If you have any queries, your Program Coordinator in the academic office (Studienbüro BWL) will be pleased to help you.
- The first four semesters comprise 20 compulsory lectures.
- The area of concentration options should normally be chosen in the May of the 4th semester of your degree course. You should select one area of concentration. You will write your seminar paper and your final degree dissertation in your chosen area of concentration.
- If you opt in the “elective area” (“Freier Wahlbereich”) for modules from another area of concentration, you can study two areas of concentration.

Instructions for Compulsory Modules (Semesters 1 to 4):

- We advise you to complete the compulsory modules in the order they are listed in the curriculum.
- You have two opportunities to sit examinations per module and academic year – either at the end of the teaching semester cycle (1st and 2nd sitting) or in the first examination sitting of every subsequent semester.

List of Modules Offered in Semesters 1 to 4

1. Entrepreneurship and Digital Transformation (BA-EDT)
2. Scientific Standards (BA-TPWA)
3. Introduction to Information Systems (BA-GRWINF)
4. Introduction to Economics (22-1.EVWL)
5. Mathematics I (BA-MATHE I)
6. Fundamentals of Accounting (BA-GRUR)
7. Corporate Management (BA-UFÜ)
8. Business Computer Skills and Applications (BA-REPR)
9. Microeconomics for Business Students (22-1.MikroBWL)
10. Mathematics II (BA-MATHE II)
11. Financial Accounting (BA-BILANZ)
12. Business Law (BA-WIPRRE)
13. Empirical Business Research (BA-EWF)
14. Macroeconomics for Business Students (22-1.MakroBWL)
15. Statistics I (BA-STAT I)
16. Marketing (BA-MARKET)
17. Investment and Finance (BA-INFIN)
18. Production and Logistics (BA-PUL)
19. Foundations of Operations Research (BA-GOR)
20. Statistics II (BA-STAT II)

Compulsory Modules in B. Sc. Business Administration (Betriebswirtschaftslehre) – Overview

Semester 1	Entrepreneurship and Digital Transformation (4 credit hours / 6 credit points)	Scientific Standards (4 credit hours / 6 credit points)	Introduction to Information Systems (4 credit hours / 6 credit points)	Introduction to Economics (3 credit hours / 6 credit points)	Mathematics I (4 credit hours / 6 credit points)
Semester 2	Fundamentals of Accounting (4 credit hours / 6 credit points)	Business Computer Skills and Applications (4 credit hours / 6 credit points)	Corporate Management (4 credit hours / 6 credit points)	Microeconomics (4 credit hours / 6 credit points)	Mathematics II (4 credit hours / 6 credit points)
Semester 3	Financial Accounting (4 credit hours / 6 credit points)	Business Law (4 credit hours / 6 credit points)	Empirical Business Research (4 credit hours / 6 credit points)	Macroeconomics (4 credit hours / 6 credits points)	Statistics I (4 credit hours / 6 credit points)
Semester 4	Marketing (4 credit hours / 6 credit points)	Investment & Finance (4 credit hours / 6 credit points)	Production und Logistics (4 credit hours / 6 credit points)	Foundations of Operations Research (4 credit hours / 6 credit points)	Statistics II (4 credit hours / 6 credit points)

Compulsory Modules B. Sc. Business Administration (Betriebswirtschaftslehre) – Semester 1

- Entrepreneurship and Digital Transformation (BA-EDT)
- Scientific Standards (BA-TPWA)
- Introduction to Information Systems (BA-GRWINF)
- Introduction to Economics (22-1.EVWL)
- Mathematics I (BA-MATHE I)

Module title:	Grundlagen der Wirtschaftsinformatik (BA-GRWINF)
Module type:	Compulsory module in semester 1 in the first study phase of the degree program
English translation:	Introduction to Information Systems
Learning outcomes	Students acquire basic knowledge of information systems in business, in particular of the conceptual planning and design of company applications and of information management Students gain basic capabilities for modelling data and processes, as well as database queries
Contents	Introduction: information and communication systems, tasks in business information systems Fundamentals of Information Systems and Information and Communication Technology: coding of information such as data, hardware, software, computer networks, World Wide Web Information Management: data / information / knowledge, multi-level modelling and tasks in information management Modelling: business modelling, data modelling, role-related and process-oriented modelling Databases: architecture of databases, transaction concepts, relational databases, Structured Query Language, data management Software Development: models for activities and procedures in software development, software project management, reuse of software Business Application Systems: fundamentals, security, application systems for various different areas of application, electronic commerce
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	None
Possible use of module	The module can be taken as a compulsory or elective module for other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of the module examination	The module examination is a written examination set in the language of instruction which normally lasts 90 minutes. To enter the module examination, students must have attended the practical courses regularly

	and students must have successfully completed the assignments set during the course. The exact form and number of assignments will be announced at the beginning of the course.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	every winter semester
Duration of course	one semester

Module title:	Einführung in die Volkswirtschaftslehre (22-1.EVWL)
Module type:	Compulsory module in semester 1 in the first study phase of the degree program
English translation:	Introduction to Economics
Learning outcomes	<ul style="list-style-type: none"> • Students gain a broad understanding of ways of working and methods of analysis in economics. • Students can understand and apply fundamental concepts and ways of thinking in economics. • Students can analyze and judge critically complex issues within their own realm of experience from an economics perspective. • Students can put into context and interpret current economic and political-economic issues with the aid of what they have learned.
Contents	<ul style="list-style-type: none"> • basic concepts of economic analysis • basic microeconomic concepts • basic macroeconomic concepts
Teaching formats	Lecture (2 credit hours), practical courses (1 credit hour)
Language of instruction	German or English, as listed
Requirements of participation	None
Possible use of module	All Bachelor degree programs at the University of Hamburg in consultation with the Department of Economics (WiSo)
Form, requirements and language of the module examination	<p>To accompany Introduction to Economics there is a written examination. The duration and the scope of the examination will be announced at the beginning of the course. To enter the module examination, students must have completed the required assignments set during the course. The actual form and scope of the assignments will be announced at the beginning of the course. Language of the examination is German or English, at the discretion of the relevant examiner.</p> <p>Should changes be made to the Area of concentration-related Stipulations for the degree program B. Sc. VWL (Economics) in the module “Einführung in die Volkswirtschaftslehre” (Introduction to Economics) these changes will apply to the module “Einführung in die Volkswirtschaftslehre” (Introduction to Economics) in the Bachelor degree program Business Administration (BWL).</p>
Total work load	6 credit points, of which 1 credit point will be awarded for general professional skills (“ABK-Anteil”)
Frequency of offering	every winter semester
Duration of course	one semester

Module title:	Mathematik I (BA-MATHE I)
Module type:	Compulsory module in semester 1 in the first study phase of the degree program
English translation:	Mathematics I
Learning outcomes	Students learn the basic mathematical skills they need for a degree in Business Administration. Students grasp and develop the mathematical methods and concepts presented in the course by applying independently and actively what they have learned in order to solve mathematical tasks.
Contents	Students learn in this mathematics module the fundamentals of propositional logic, proofs and set theory, as well as the knowledge they need for further study in the degree program in the areas of linear algebra and matrix theory. The importance and application of the methods and techniques presented is illustrated with examples from the world of business.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	None
Possible application of the module	The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	every winter semester
Duration of course	one semester

Compulsory Modules B. Sc. Business Administration (Betriebswirtschaftslehre) – Semester 2

- Fundamentals of Accounting (BA-GRUR)
- Business Computer Skills and Applications (BA-REPR)
- Corporate Management (BA-UFÜ)
- Microeconomics for Business Students (22-1.MikroBWL)
- Mathematics II (BA-MATHE II)

Module title:	Grundlagen der Unternehmensrechnung (BA-GRUR)
Module type:	Compulsory module in semester 2 in the first study phase of the degree program
English translation:	Fundamentals of Accounting
Learning outcomes	<p>Students first acquire basic knowledge in the area of financial accounting. This knowledge will provide the foundation for learning to deal with the issues of preparing financial statements.</p> <p>Students are also introduced to the basics of managerial accounting. The theoretical knowledge students gain during the course is deepened by working through practical tasks and case studies and solving the problems set.</p> <p>Students also gain basic knowledge concerning information management in accounting and business transactions related to human resource management. Furthermore, students are introduced to the role of accounting information with regard to management processes, corporate strategies and operational management.</p> <p>Having passed the module, students master the systematics of double-entry accounting and will be able to comment on particular business transactions, and to determine the required journal entries.</p> <p>Students will additionally be able to judge and solve complex issues to do with the three pillars of cost calculation (cost-type, cost-center and cost-unit accounting); they will likewise be able to handle complex issues to do with profit-and-loss accounting (e.g. break-even analysis).</p> <p>Finally, students are introduced to scientific findings related to the topics described above.</p>
Contents	<ul style="list-style-type: none"> • overview of external and managerial accounting • from inventory list to balance sheet and on to accounts • calculation of profit or loss • accounts organization • from the opening balance sheet to the closing balance sheet • generally accepted accounting principles (Grundsätze ordnungsmäßiger Buchführung, or GoB) • recording selected business transactions (e.g., transfer of goods, payroll accounting and provisions) • introduction to cost and revenue accounting and basic corporate strategies • cost-center, cost-type and cost-unit accounting • break-even analysis and its relevance for corporate decision-making

	<ul style="list-style-type: none"> findings of scientific studies in accounting
Teaching formats	Lecture (2 credit hours), practical courses (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	None
Possible application of the module	<p>The module lays the foundation for the more advanced modules in the Business Administration area of concentration Auditing and Taxation ("Wirtschaftsprüfung und Steuern") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements, language of module examination	The module examination is a written examination set in the language of instruction which lasts 60 minutes.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Rechnerpraktikum (BA-REPR)
Module type:	Compulsory module in semester 2 in the first study phase of the degree program
English translation:	Business Computer Skills and Applications
Learning outcomes	Students acquire knowledge and capabilities for solving problems in the field of business applications and decision making with the aid of a PC, using standard software (e.g. Microsoft Office products).
Contents	<p>Word</p> <ul style="list-style-type: none"> • fundamentals of working with Word • formatting and designing documents with the aid of templates • use of automation services in Word (e.g. footnote management, labelling, generating reference lists, citations) • additional functionality, such as writing formulae, drafting tables, etc. <p>Excel</p> <ul style="list-style-type: none"> • fundamentals of working with Excel • functions in Excel that can be used for decision-making problems, mathematical/finance-mathematical problems, statistics • diagrams/visualization of information • data keeping, data selection, data analysis • modelling, solving and interpreting linear and nonlinear optimization problems using the Excel Solver <p>Access</p> <ul style="list-style-type: none"> • fundamentals of databases • data organization in relational databases • creating a database (including treatment of field data types, payment systems, validity rules, keys, etc.) • database queries • drafting forms and reports
Teaching formats	4 credit hours; course contents is a combination of lectures and practical courses (small work groups at the PC)
Language of instruction	German, unless otherwise listed
Requirements for participation	Students are advised to attend, either prior to, or parallel with, the module Introduction to Information Systems (“Grundlagen der Wirtschaftsinformatik”).
Possible use of the module	The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction which normally lasts 90 minutes. To enter the module examination, students must have completed the assignments set during the course. The exact form and number of the assignments will be announced at the beginning of the course.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills (“ABK-Anteil”)
Frequency of offering	every semester
Duration of course	one semester

Module title:	Grundlagen der Unternehmensführung (BA-UFÜ)
Module type:	Compulsory module in semester 2 in the first study phase of the degree program
English translation:	Fundamentals of Corporate Management
Learning outcomes	<p>Students</p> <ul style="list-style-type: none"> • acquire a solid overview of the conceptual and theoretical fundamentals of management, • are familiar with different management roles, • can describe their consequences for current problems in business practice, can derive suggestions for solving these problems, critically evaluate and reflect on these, • are familiar with selected articles of original scientific literature in German and English and • can reflect critically and compare different approaches and theories based on scientific criteria.
Contents	<ul style="list-style-type: none"> • conceptual and theoretical fundamentals • institutional frameworks of HR management such as individual and collective employment law • payment of employees, HR management, motivation
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	None
Possible use of the module	<p>The module lays the foundation for the more advanced courses in the Business Administration area of concentration Corporate Governance (“Unternehmensführung”) in the second study phase of the degree program.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills (“ABK-Anteil”)
Frequency of offering	every summer semester
Duration of course	one semester

Module title:	Mikroökonomik für Betriebswirte (22-1.MikroBWL)
Module type:	Compulsory module in semester 2 in the first study phase of the degree program
English translation:	Microeconomics for Business Students
Learning outcomes	<ul style="list-style-type: none"> • Students acquire knowledge of elementary microeconomic models and methods. • Students understand how individual and cooperative decisions can be analyzed using microeconomic models. • Students develop an analytical understanding of the impacts of corporate decision making on the efficiency of markets. • Students independently apply scientific theories and empirical findings in order to investigate real markets.
Contents	Basic models on the theory of the consumer and on the theory of the firm, fundamental theorems on welfare economics, externalities, public goods, introduction to game theory and behavioral economics.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students must bring with them the knowledge gained in the modules Introduction to Economics ("Einführung in die Volkswirtschaftslehre") and Mathematics I ("Mathematik I").
Possible use of the module	All Bachelor degree programs at the University of Hamburg in consultation with the Department of Economics (WiSo)
Form, requirements and language of module examination	The module examination is a written examination. The duration and scope of the examination will be announced at the beginning of the course. To enter the module examination, students must have completed the required assignments set during the course. The actual form and scope of the assignments will be announced at the beginning of the course. The language of examination is either German or English, at the discretion of the relevant lecturer.
Total work load	6 credit points
Frequency of offering	every summer semester
Duration of course	one semester

Module title:	Mathematik II (BA-MATHE II)
Module type:	Compulsory module in semester 2 in the first study phase of the degree program
English translation:	Mathematics II
Learning outcomes	Students learn the basic mathematical skills they need for a degree program in Business Administration. Students grasp and develop the mathematical methods and concepts presented in the course by applying independently and actively what they have learned in order to solve mathematical tasks.
Contents	During this mathematics module, students acquire the fundamental knowledge and skills necessary for further study in the area of single and multiple-dimensional real analysis, as well as optimization theory, with and without side conditions. The importance and application fields of the methods and techniques presented are illustrated with examples from the world of business.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained during module Mathematics I ("Mathematik I")
Possible use of the module	The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	every summer semester
Duration of course	one semester

Compulsory Modules B. Sc. Business Administration (Betriebswirtschaftslehre) – Semester 3

- Financial Accounting (BA-BILANZ)
- Business Law (BA-WIPRRE)
- Empirical Business Research (BA-EWF)
- Macroeconomics for Business Students (22-1.MakroBWL)
- Statistics I (BA-STAT I)

Module title:	Bilanzen (BA-BILANZ)
Module type:	Compulsory module in semester 3 in the first study phase of the degree program
English translation:	Financial Accounting
Learning outcomes	<ul style="list-style-type: none"> • Students acquire the specialist knowledge they need to draft annual financial reports (single report) in compliance with commercial law, and tax balance sheets • learn the different commercial aims of compiling reports • recognize the common features and differences between commercial balance sheets and tax balance sheets • develop an understanding of the fundamental interdependencies between balance sheet accounting, accounting policy, and balance sheet analysis • acquire basic knowledge of international reporting • recognize the importance of financial statements for information and knowledge management
Contents	<ul style="list-style-type: none"> • introduction to the legal basics of financial reporting • balance sheet accounting of assets, with regard to the subject • balance sheet accounting of assets according to amount (valuation standards) • similarities and differences in balance sheet accounting in compliance with commercial and tax laws, with regard to certain balance sheet accounting issues and items • similarities and differences with regard to valuing balance sheet items in commercial reporting and tax reporting • deviations in balance sheet accounting in compliance with International Financial Reporting Standards (IFRS) • management processes in the design of strategies, structures and systems in the preparation of financial statements
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students are advised to attend the module Financial Accounting ("Grundlagen der Unternehmensrechnung") beforehand.
Possible use of the module	The module lays the foundations for the advanced courses in the Business Administration area of concentration Auditing and Taxation ("Wirtschaftsprüfung und Steuern") in the second study phase of the degree program (= 3 rd year of study).

	The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	every winter semester
Duration of course	one semester

Module title:	Wirtschaftsprivatrecht (BA-WIPRRE)
Module type:	Compulsory module in semester 3 in the first study phase of the degree program
English translation:	Business Law
Learning outcomes	The goal of this module is to give students a basic legal grounding that will enable them as business practitioners to comprehend in principle and investigate thoroughly of their own accord legal situations and, particularly with regard to more complicated issues, to communicate effectively with lawyers and/or legal departments, e.g. on contract negotiations, or clarification of liability risks. During the course, the students should also gain a basic understanding of the German legal system, the courts and law enforcement.
Contents	<p>Special emphasis will be given in this module to:</p> <ul style="list-style-type: none"> • general part of the German Civil Code (BGB): concluding valid contracts, legal effectiveness of contracts, enforceability of contractual terms • law of obligation: general rights and obligations arising from contracts, specific contracts (including purchases, contracts for work, rental contracts, defective appliances und warranty rights) • legal obligations: tortious liability, liability arising from unjustifiable enrichment • property law: fundamental principle of German law “Abstraktionsprinzip”, rights transfer, security interests
Teaching formats	Lecture with integrated practical course (4 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	None
Possible use of the module	<p>The module also lays the foundations for the elective courses European and Public Basic Law (“Europäisches und öffentliches Wirtschaftsrecht”) in the area of concentration Management and Corporate Governance and Company Law (“Unternehmensrecht”) in the elective area.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	every winter semester
Duration of course	one semester

Module title:	Empirische Wirtschaftsforschung (BA-EWF)
Module type:	Compulsory module in semester 3 in the first study phase of the degree program
English translation:	Empirical Business Research
Learning outcomes	Students gain a broad understanding of data and analysis methods for empirical research in Business Administration and can form their own critical judgement on these methods. Students will be able to choose appropriate approaches for collecting data and to design simple studies. They also learn to choose appropriate methods for analyzing data and to apply basic methods for multivariate data analysis.
Contents	<ul style="list-style-type: none"> • Challenges of empirical research in Business Administration • Data for empirical research in Business Administration • Methods for data preparation and summary statistics • Methods for analyzing relationships • Information and knowledge management
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as announced
Participation requirements	Students are strongly advised to attend the courses Mathematics I and II beforehand and the course Statistics I in parallel.
Module credit transfer	This module lays the foundations for the advanced courses in the area of concentration Marketing in the second study phase of the degree program. The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of module examination	The module examination is a written examination in the language of instruction.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	every winter semester
Duration of course	one semester

Module title:	Makroökonomik für Betriebswirte (22-1.MakroBWL)
Module type:	Compulsory module in semester 3 in the first study phase of the degree program
English translation:	Macroeconomics for Business Students
Learning outcomes	<ul style="list-style-type: none"> • Students gain knowledge of elementary macroeconomic models and to apply these to structured, problem-oriented tasks that are related to current issues. • Students independently apply scientific theories and empirical findings to practical macroeconomic problems. • Students analyze economic policy problems. • Students gain an understanding of international macroeconomic interdependencies.
Contents	<ul style="list-style-type: none"> • Basic knowledge of various different theories to explain macro-economic issues and situations. These include models of commodity, money and capital markets, determinants of production and labor, price-interest fluctuations, the importance of forecasts, international-relations interdependencies, instruments of economic policy.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students are expected to bring with them the knowledge gained in the modules Introduction to Economics ("Einführung in die Volkswirtschaftslehre") and Mathematics I ("Mathematik I").
Possible use of the module	B. Sc. Business Administration (BWL), other degree programs at the University of Hamburg, except the following degree programs: B. Sc. VWL (Economics) as a main subject or subsidiary, B. A. Wirtschaft und Kultur Chinas (Chinese Business and Culture)
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction. To enter the module examination, students must have completed the assignments set during the course. The actual form and scope of the assignments will be announced at the beginning of the course. The language of the module examination will be German or English, at the discretion of the relevant lecturer.
Total work load	6 credit points
Frequency of offering	every winter semester
Duration of course	one semester

Module title:	Statistik I (BA-STAT I)
Module type:	Compulsory module in semester 3 in the first study phase of the degree program
English translation:	Statistics I
Learning outcomes	Students learn the basic skills they need for a degree program in Business Administration and in particular for business statistics and for descriptive and inferential statistics. Students gain and develop capability in the statistical methods and concepts that are presented during the course by applying independently and actively what they have learned in order to tackle set practical tasks.
Contents	Empirical methods of presenting and characterizing data of different variable types or characteristics; special consideration of the fundamentals of business statistics; probability calculations; modelling of discrete and continuous stochastic events through random variables and their probability distributions; simple linear regression models; indices and time series; dependence measures (e.g. correlation coefficients)
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	None
Possible use of the module	The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of the module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points; of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	every winter semester
Duration of course	one semester

Compulsory Modules B. Sc. Business Administration (Betriebswirtschaftslehre) – Semester 4

- Marketing (BA-MARKET)
- Investment and Finance (BA-INFIN)
- Production and Logistics (BA-PUL)
- Foundations of Operations Research (BA-GOR)
- Statistics II (BA-STAT II)

Module title:	Marketing (BA-MARKET)
Module type:	Compulsory module in semester 4 in the first study phase of the degree program
English translation:	Marketing
Learning outcomes	<ul style="list-style-type: none"> • Teaching the basics of marketing in the sense of a market-oriented corporate management • Learning the marketing management tasks with regard to understanding consumer behaviour and strategic analysis for controlling marketing mix decisions • Providing knowledge of important operative and tactical marketing management tasks
Contents	<ul style="list-style-type: none"> • Emphasize the relevance of marketing in a company • Manage and analyse information on customer preferences and behaviour • Planning goals and strategies • Design marketing mix decisions • Define management processes for the design of strategic and operative marketing • Control goals, strategies and implementation of marketing measures
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend modules Mathematics I and II and Statistics I before taking this module and to attend Statistics II in parallel.
Possible use of the module	<p>This course lays the foundations for the advanced modules in the business administration area of concentration marketing in the second study phase of the degree program.</p> <p>The module can be taken as a compulsory or an elective module in other bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The examination is a written examination set in the language of instruction.
Total work load	6 credit points

Frequency of offering	every summer semester
Duration of course	one semester

Module title:	Investition und Finanzierung (BA-INFIN)
Module type:	Compulsory module in semester 4 in the first study phase of the degree program
English translation:	Investment and Finance
Learning outcomes	<ul style="list-style-type: none"> - To obtain an overview of essential concepts, principles, and approaches in investment and finance - To develop a set of finance tools that will be useful in future courses and/or in future employment and daily life - To apply relevant principles and approaches in solving problems of corporate finance
Contents	The course introduces the basic principles and analytical tools of finance in both corporate finance and investments. Topics covered include financial decision making, time value of money, risk and return, bonds and their valuation, capital budgeting, stocks and their valuation, portfolio theory, and cost of capital.
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend the modules Mathematics I and II and Financial Accounting before attempting this module.
Possible application of the module	<p>This module lays the foundations for the advanced modules in the Business Administration area of concentration Finance, Banking and Insurance ("Finanzierung, Banken und Versicherung") in the second study phase of the degree program.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements, language of the module examination	The module examination is a written examination set in the language of instruction. To enter the module examination, it can be required that students have completed the assignments set during the course. The exact form and number of the assignments will be announced at the beginning of the course.
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Produktion und Logistik (BA-PUL)
Module type:	Compulsory module in semester 4 in the first study phase of the degree program
English translation:	Production and Logistics
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain fundamental knowledge about the most important issues in Production and Logistics • gain the basic quantitative capabilities they need to model and solve decision making problems in Production and Logistics • recognize current developments in Production and Logistics • gain knowledge of the theoretical fundamentals of the modelling approaches applied • apply a systematic and scientific approach in order to solve independently decision making problems in Production and Logistics • methodological approaches to developing and implementing decision-making support systems
Contents	<ul style="list-style-type: none"> • definitions and key concerns in logistics and the production of tangible goods and services • strategies, structure and systems in production and logistics • fundamentals of strategic, tactical and operational production management • selected decision-models in production and logistics
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend the modules Mathematics I and II before attempting this module.
Possible use of the module	<p>This module lays the foundations for the advanced modules in the Business Administration area of concentration Operations & Supply Chain Management in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of instruction of module examination	The module examination is normally a written examination set in the language of instruction. To enter the module examination, students must have completed the assignments set during the course. The actual form and number of assignments to be completed will be announced at the beginning of the course.
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Grundlagen des Operations Research (BA-GOR)
Module type:	Compulsory module in semester 4 in the first study phase of the degree program
English translation:	Foundations of Operations Research
Learning outcomes	<p>Students</p> <ul style="list-style-type: none"> • are capable of converting simple situations into formal models, of solving these models using appropriate methods and finally of transforming the obtained solution to the model back into the original context. • gain fundamental knowledge about the methods that can be used to reach solutions • gain fundamental knowledge about suitable software for modelling and solving optimization problems • can critically assess key decision-making situations and can provide a systematic solution to these • acquire methods which are useful for the management of a company and, in particular, projects, and facilitate an optimal input of resources (staff and equipment) and a controlling (target-actual comparison, quality management).
Contents	<ul style="list-style-type: none"> • networks • fundamentals of network analysis • introduction to linear optimization • fundamentals of integer optimization • fundamentals of decision-making theory
Teaching formats	Lecture (2 credit hours), practical courses (2 credit hours), online exercises (optional)
Language of instruction	German or English, as listed
Requirements for participation	Basic knowledge of mathematics, in particular linear algebra and statistics
Possible use of the module	<p>The module Foundations of Operations Research supplements in particular the contents of the module Production and Logistics and lays the foundations for the modules in the Business Administration area of concentration Operations & Supply Chain Management.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of instruction of module examination	The module examination is a written examination set in the language of instruction. To enter the module examination, students must have regularly attended the practical courses and students must have completed the assignments set during the course. The actual form and number of assignments to be completed will be announced at the beginning of the course.
Total work load	6 credit points
Frequency of offering	every semester
Duration of course	one semester

Module title:	Statistik II (BA-STAT II)
Module type:	Compulsory module in semester 4 in the first study phase of the degree program
English translation:	Statistics II
Learning outcomes	Students learn the basic skills they need for a degree program in Business Administration, for business statistics and for descriptive and inferential statistics. Students gain and develop capability in the statistical methods and concepts that are presented during the course by applying independently and actively what they have learned in order to solve set practical tasks.
Contents	Multi-dimensional distributions and random variables; sampling procedures; parameter estimation; testing hypotheses; specific test problems, multiple linear regression; stochastic time series
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained in the module Statistics I
Possible use of the module	The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load in the separate module parts	6 credit points; of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	every summer semester
Duration of course	one semester

Information for Area of Concentration Modules (Semesters 5 and 6):

- You must attain 30 credit points in your area of concentration, which includes the seminar module with 6 credit points.
- Each seminar is a **COMPULSORY** module for students in the area of concentration, and attendance is also compulsory.
- Where reciprocal arrangements exist in an area of concentration, a maximum of 12 credit points from another area of concentration are recognized.
- Please take note of any other further restrictions that may exist with regard to acknowledgement of credits attained in modules in other areas of concentration offered at the Faculty of Business Administration.

List of Modules in Area of Concentration Finance, Banking and Insurance (BA-FBI)

Acronym	Module title	ECTS	Offered (normally)
BA-FBI 1(D)	Principles of Risk Management and Insurance	6	WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-FBI 2(D)	Corporate Finance	6	WiSe
	Lecture (4 credit hours)		
BA-FBI 3(D)	Private Banking	6	WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-FBI 4(D)	Maritime Economics and Financial Management	6	SuSe
	Lecture (4 credit hours)		
BA-FBI 5(D)	Seminar - Finance, Banking and Insurance	6	SuSe
	BBF, USF, RMI (intensive “block”)		
BA-FBI 6(D)	Selected Topics in Risk Management and Insurance	6	as listed
	Lecture (3 credit hours), practical course (1 credit hour) or lecture (4 credit hours)		
BA-FBI 7(D)	Selected Topics in Banking and Behavioral Finance	6	as listed
	Lecture (3 credit hours), practical course (1 credit hour) or lecture (4 credit hours)		
BA-FBI 8(D)	Selected Topics in Corporate and Ship Finance	6	as listed
	Lecture (3 credit hours), practical course (1 credit hour) or lecture (4 credit hours)		

- You must attain 30 credit points in your area of concentration, which includes the seminar module.
- All modules, except BA-FBI 5(D) are open for students as part of the elective area (Freier Wahlbereich) in B. Sc. Business Administration and degree programs where a reciprocal agreement exists.
- Maximum number of ECTS that can be taken from another area of concentration: 12 ECTS, all modules (except seminars) in the areas of concentration MIG, OSCM, STAT, WPSTEU

Module title:	Principles of Risk Management and Insurance (BA-FBI 1(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Principles of Risk Management and Insurance
Learning outcomes	<ul style="list-style-type: none"> - To obtain an overview of fundamentals of risk management and the economic background of the insurance industry - To understand basic terminology of insurance - To provide students with the knowledge of general principles and practices of insurers
Contents	This course introduces the fundamentals of risk management and insurance. Emphasis is on the fundamentals of insurance as the major formal method for managing non-speculative risks. Therefore, the course aims at explaining key insurance concepts and theories, with reference to current issues wherever appropriate.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students should bring with them knowledge gained in the course Investment and Finance ("Investition und Finanzierung").
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Finance, Banking and Insurance ("Finanzierung, Banken und Versicherung") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction. Answers may be written in German or English.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Corporate Finance (BA-FBI 2(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Corporate Finance
Learning outcomes	The goal of the module is to introduce students to the theory of modern corporate finance. Having completed the course, students will be able to evaluate firms' investment and financing decisions, taking the point of view of value maximization, risk management, and corporate governance.
Contents	<p>The module will focus on the following topics:</p> <ul style="list-style-type: none"> • market efficiency • principle-agent problems and corporate governance • financial instruments and optimal capital structure • dividend policy and share repurchases • firm valuation • business combinations and mergers • valuing options and real options • financial risk management • project financing • international aspects of financing decisions
Teaching formats	Lecture (4 credit hours)
Language of instruction	English
Requirements for participation	Knowledge gained in modules Fundamentals of Accounting ("Grundlagen der Unternehmensrechnung"), Financial Accounting, ("Bilanzen"), Investment and Finance ("Investition und Finanzierung"), and Statistics I & II
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Finance, Banking and Insurance ("Finanzierung, Banken und Versicherung") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Private Banking (BA-FBI 3(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Private Banking
Learning outcomes	In this module, various aspects are analyzed and discussed that are necessary and useful for consulting clients in private banks, including the way advice should be provided. Students gain in this module basic theoretical and empirical knowledge by reading and examining original scientific articles. Having completed the module, students can understand and question critically the most important points of the latest scientific literature.
Contents	<p>The module focuses on various different aspects that are necessary and useful for consulting clients in private banks, both from a scientific and a practical point of view. Students are encouraged to question critically the theoretical fundamentals and to analyze the way structured financial products are designed. An introduction to the construction of indices or benchmarks provides students with a fundamental knowledge for evaluating investment results.</p> <p>The focus of second half of the course is mainly on empirical studies particularly from the perspective of Behavioral Finance.</p> <p>Lectures by practitioners on various different aspects of private banking round out this course.</p>
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	English
Requirements for participation	Knowledge gained in the module Investment and Finance ("Investition und Finanzierung").
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Finance and Insurance ("Finanzierung, Banken und Versicherung") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	<p>The module examination is a written examination set in the language of instruction.</p> <p>Questions: English/Answers: German or English</p>
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Maritime Economics and Financial Management (BA-FBI 4(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Maritime Economics and Financial Management
Learning outcomes	This module presents the fundamentals of the maritime industry. Students who have completed the course can understand and critically question current practical problems in the maritime sector and ship financing.
Contents	In the first part of this module, the fundamentals of the maritime industry are analyzed. Special focus is placed on global sea trade, global shipping, sea freight markets and port markets. The main emphasis is on business-oriented aspects, but institutional and legal environments are also covered. In the second half, the central aspects of ship financing are introduced. The range of topics covered includes vessel valuation, methods of ship financing and financial risk management in shipping companies.
Teaching formats	Lecture (4 credit hours)
Language of instruction	English
Requirements for participation	Knowledge gained in the module Investment and Finance ("Investition und Finanzierung").
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Finance, Banking and Insurance ("Finanzierung, Banken und Versicherung") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	<p>As a rule, the module examination comprises two parts, both written examinations, unless otherwise announced at the beginning of the semester.</p> <p>Questions: English/Answers: English</p>
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Seminar – Finanzierung, Banken und Versicherung (BA-FBI 5(D))
Module type:	Compulsory module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Seminar – Finance, Banking and Insurance
Learning outcomes and contents	Students conduct investigations into current issues in finance and insurance using current scientific literature and capital market data. They learn how to take a systematic and solution-oriented approach and to arrive finally at reasonable, accurate results.
Teaching formats	Seminar (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained from several modules in the area of concentration Finance, Banking and Insurance.
Possible use of the module	The module is a compulsory module in the Business Administration area of concentration Finance, Banking and Insurance in the second study phase of the degree program (= 3 rd year of study).
Form, requirements and language of module examination	The examination tasks in this module consist as a rule of a seminar paper and a presentation as well as a possible additional oral defense or written examination. The actual form of the examination will be announced at the beginning of the course. It is compulsory to attend all seminar sessions. German or English, as listed
Total work load of module	Seminar: 6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Selected Topics in Risk Management and Insurance (BA-FBI 6(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Selected Topics in Risk Management and Insurance
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with specific and current problems in the areas of risk management and insurance from various different theoretical and methodological perspectives • develop their theoretical and methodological knowledge on the relevant topic area, also using a range of original scientific literature, i.e. current research articles • learn to reflect critically on solutions and scientific findings on the relevant topic area, on the basis of scientific criteria • learn, supported by theory, to develop and critically evaluate their own approaches to solving problems
Contents	Various current topics from the whole area of risk management and insurance
Teaching formats	Lecture/practical course or interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours) as announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration (BWL) degree program.
Possible application of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Finance, Banking and Insurance ("Finanzierung, Banken und Versicherung") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

Module title:	Selected Topics in Banking and Behavioral Finance (BA-FBI 7(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Selected Topics in Banking and Behavioral Finance
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with specific and current problems in the areas of banking and behavioral finance from various different theoretical and methodological perspectives • develop their theoretical and methodological knowledge on the relevant topic area, also using a range of original scientific literature, i.e. current research articles • learn to reflect critically on solutions and scientific findings on the relevant topic area, on the basis of scientific criteria • learn, supported by theory, to develop and critically evaluate their own approaches to solving problems
Contents	Various current topics from the whole area of banking and behavioral finance
Teaching formats	Lecture/practical course or interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours) as announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration (BWL) degree program.
Possible application of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Finance, Banking and Insurance ("Finanzierung, Banken und Versicherung") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

Module title:	Selected Topics in Corporate and Ship Finance (BA-FBI 8(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Selected Topics in Corporate and Ship Finance
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with specific and current problems in the areas of corporate and ship finance from various different theoretical and methodological perspectives • develop their theoretical and methodological knowledge on the relevant topic area, also using a range of original scientific literature, i.e. current research articles • learn to reflect critically on solutions and scientific findings on the relevant topic area, on the basis of scientific criteria • learn, supported by theory, to develop and critically evaluate their own approaches to solving problems
Contents	Various current topics from the whole area of corporate and ship finance
Teaching formats	Lecture/practical course or interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours) as announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration (BWL) degree program.
Possible application of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Finance, Banking and Insurance ("Finanzierung, Banken und Versicherung") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

List of Modules in Area of Concentration Health Care Management (BA-MIG)

Acronym	Module title	ECTS	Offered (normally)
BA-MIG 1(D)	Introduction to Health Care Management	6	once a year; as a rule, every WiSe
	Lecture (3 teaching units) and practical session (1 teaching unit)		
BA-MIG 2(D)	Design and Management of Health Care Programs	6	once a year; as a rule, every SuSe
	Lecture (3 teaching units) and practical session (1 teaching unit)		
BA-MIG 3(D)	Hospital Management	6	as listed
	Lecture (3 teaching units) and practical session (1 teaching unit)		
BA-MIG 4(D)	Health Economics	6	once a year; as a rule, every WiSe
	Lecture (3 teaching units) and practical session (1 teaching unit)		
BA-MIG 5(D)	Seminar - Health Care Management	6	at least once a year
	Seminar (2 teaching units)		
BA-MIG 6(D)	Current Issues in Health Care Management	6	as listed
	Lecture (3 teaching units) and practical session (1 teaching unit)		

- You must attain 30 credit points in your area of concentration, which includes the seminar module.
- Maximum possible number of ECTS that can be taken from another area of concentration: 12 ECTS
- All modules (except seminars) in the other seven areas of concentration offered at the Faculty of Business Administration are recognized.
- All modules except BA-MIG 5(D) are open for students in the elective area in the B. Sc. in Business Administration (BWL) and other degree programs where a reciprocal agreement with the Faculty of Business Administration exists.

Module title:	Einführung in das Management im Gesundheitswesen (BA-MIG 1(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Introduction to Health Care Management
Qualification goal	In this module, students acquire basic knowledge about the German health system. This includes hospital markets, markets for outpatient physicians, and pharmaceutical markets. Having completed the module, students understand and can judge critically the way the German health system is organized. This deep dive knowledge enables students to form their own critical opinion about management roles in the various types of health care providers or institutions in the health care market more generally, such as regulating authorities.
Contents	The module is concerned with the way the health care system in Germany is organized, and poses questions on finance, organization of health care provision, and the fundamentals with regard to remuneration of health care professionals in a range of different regulatory sectors. The resulting incentives are elucidated and critically assessed. As a result, possible perspectives on other organizational forms and on the finance of health care services are offered and analyzed.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	None
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Health Care Management ("Management im Gesundheitswesen") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination (60 minutes) in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Versorgungsmanagement (BA-MIG 2(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Design and Management of Health Care Programs
Learning outcomes	<p>The module focuses on providing care for patients through managed care programs, e.g., Disease Management, Case Management, and other forms of integrated care programs.</p> <p>Students become familiar with a wide range of instruments that support decision making with regard to the design of health care programs. Thus, students become able to design health care programs and to make appropriate management decisions.</p>
Contents	Students are first introduced to the history and the fundamentals of managed care. Then students will learn the principles of planning and execution of health care programs (designing care pathways, selection of a target population, financing, organization, contracting, evaluation of results), as well as the methodological skills they need.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend the module Introduction to Health Care Management ("Einführung in das Management im Gesundheitswesen") before attempting this module.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Health Care Management ("Management im Gesundheitswesen") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Krankenhausbetriebslehre (BA-MIG 3(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Hospital Management
Learning outcomes	<p>This module focuses on institutional health care services and gives students grounding in the environment and special characteristics of hospital management.</p> <p>Students learn a wide range of methods and instruments for management and to assist decision makers.</p> <p>Having completed the module, students can form their own critical, considered opinion about management roles in hospitals.</p>
Contents	<p>First, students are introduced to the planning, financing and payment for hospital services. Current remuneration incentives and other compensation systems are discussed comprehensively.</p> <p>This module is then devoted exclusively to the special characteristics of traditional business management roles in hospitals, including management accounting, logistics and marketing.</p> <p>In addition, this module also covers instruments of quality management in hospitals.</p>
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend the module Introduction to Health Care Management ("Einführung in das Management im Gesundheitswesen") before attempting this module.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Health Care Management ("Management im Gesundheitswesen") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally offered, as listed
Duration of course	one semester

Module title:	Gesundheitsökonomie (BA-MIG 4(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Health Economics
Learning outcomes	This module gives students a broad understanding of important economic aspects of health care, which are analyzed using economic methods. Having completed the module, students can analyze independently, and form their own critical opinion on, issues on the health care market and its regulation.
Contents	<p>This course in Applied Microeconomics first discusses the determinants of health and the special characteristics of health care goods. The analysis of financing of health care is based on the theory of health insurance and focusses on the German health insurance system.</p> <p>Furthermore, students consider the most important health care sectors. One important aspect here is the relationship between health insurer and health care provider. How should doctors or hospitals be paid for their services, so that there is an incentive to treat patients in the right way? In the context of pharmaceuticals, we look particularly at the role that patent protection in creating incentives to develop new medications.</p> <p>Finally, we turn to the challenges for health care, including particularly technological progress and demographic change.</p>
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend the module Introduction to Health Care Management (“Einführung in das Management im Gesundheitswesen”) before attempting this module.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Health Care Management (“Management im Gesundheitswesen”) in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Seminar Management im Gesundheitswesen (BA-MIG 5(D))
Module type:	Compulsory module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Seminar – Health Care Management
Learning outcomes	Students build on knowledge gained and developed in BA-MIG 1 to 4 about current issues in the areas of Health Care Management and Health Economics. They hone their analytical and argumentation capabilities, become familiar with strategies in scientific research and apply these when they write and defend their own seminar paper. Students additionally acquire presentation skills and apply these to the oral defense of their written work.
Contents	The actual seminar topics arise out of current issues in the areas of Health Care Management and Health Economics. Seminar topics will be announced before the course begins at the start of the semester in which the course takes place.
Teaching formats	Seminar (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend at least one module in the area of concentration Health Care Management” (MIG) before attempting this seminar module.
Possible use of the module	The module is a compulsory module in the Business Administration area of concentration Health Care Management in the second study phase of the degree program (= 3 rd year of study).
Form, requirements and language of module examination	The examination tasks in this module consist as a rule of a seminar paper and a presentation as well as a possible additional oral defense or written examination. The actual form of the examination will be announced at the beginning of the course. It is compulsory to attend all seminar sessions. German or English, as listed
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills (“ABK-Anteil”)
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Aktuelle Probleme des Managements im Gesundheitswesen (BA-MIG 6(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Issues in Health Care Management
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with specific and current problems in Health Care Management from a range of different theoretical and methodological perspectives, • gain theoretical and methodological knowledge on the pertinent topic area, also with the aid of a range of original scientific sources, i.e. current research articles, • learn to form their own critical opinion on solutions and argumentation in the specific research field, based on scientific criteria, to develop, with the aid of theory, their own approaches to solving problems and critically evaluate these.
Contents	Various current topics from the whole field of Health Care Management
Teaching formats	Lectures/practical courses or interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours) as announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Health Care Management ("Management im Gesundheitswesen") in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally offered in summer so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

List of Modules in Area of Concentration Marketing (BA-MARKET)

Acronym	Module title	ECTS	Offered (normally)
BA-MARKET 1(D)	Media Management	6	WiSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-MARKET 2(D)	Price Management	6	SuSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-MARKET 3(D)	Retail and Service Marketing	6	WiSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-MARKET 4(D)	Fundamentals of Customer Relationship Management (CRM)	6	WiSe
	Lecture (3 credit hours), practical course (1 credit hours)		
BA-MARKET 5(D)	Seminar - Marketing	6	every semester
	Seminar (2 credit hours)		
BA-MARKET 6(D)	Current Issues Marketing 1	6	as listed; SuSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-MARKET 7(D)	Current Issues Marketing 2	6	as listed; WiSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-MARKET 8(D)	Strategic Marketing Simulation Game	6	every semester
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-MARKET 9(D)	Current Issues of Business Start-Ups 1	6	as listed; SuSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-MARKET 10(D)	Current Issues of Business Start-Ups 2	6	as listed; WiSe
	Lecture (2 credit hours), practical course (2 credit hours)		

- You must attain 30 ECTS in your area of concentration, which includes the seminar module.
- Maximum possible number of ECTS that can be taken from another area of concentration: 12 ECTS

- All modules (except seminars) in the areas of concentration MIG, OSCM, STAT und UFÜ are recognized.
- All modules except BA-MARKET5(D) are open for students in the B. Sc. Business Administration (BWL) and other degree programs where a reciprocal agreement with the Faculty of Business Administration exists.

Module title:	Medienmanagement (BA-MARKET 1(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Media Management
Learning outcomes	The goal of this module is to give students the key management tools of the media industry. In addition, students learn methodological approaches for solving problems in marketing with regard to media products and are introduced to basic statistics for forecasting models in SPSS/Excel.
Contents	<p>The lecture is divided into six sections. (1) First, students are familiarized with the special characteristics of management in the media industry. Also, we analyze the media markets that we will consider in more detail in the modules that follow. (2) The goal of this second section is for students to understand the film business and the methodological options for planning and forecasting the market reaction to new films. We consider a range of special characteristics (i.e., endogeneity, selection effect and nonlinear regressions) and we conduct sales forecasts in Excel. (3) In this third section, students gain an understanding of the music business; particularly focusing on online distribution and piracy. (4) In the fourth section, we consider the special characteristics of the publishing business. Moreover, students learn the key empirical tools for analyzing success drivers, and for discussing management accounting, specifically for subscription models. (5) In the fifth section, students learn about the gaming market and the license business, including the fundamentals of network economics. (6) The lecture series concludes with an overview of the methods of content analysis.</p> <p>In the practical course, students enhance previously gathered knowledge and gain valuable industry insights during presentations given by media professionals. Furthermore, they practice their skills on tasks in Excel and SPSS.</p>
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed

Requirements for participation	Students should have completed the first study phase of the degree program Business Administration (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the business administration area of concentration marketing in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the business administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the faculty of business administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction. To enter the module examination, students must have completed the assignments set during the course. The exact form and number of assignments will be announced at the beginning of the course.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Price Management (BA-MARKET 2(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Price Management
Learning outcomes	<p>Students gain knowledge in the field of price management. They familiarize themselves with the instruments of price management and the relevant fundamentals of economic and behavioral theories. Further, they understand methods for supporting decision making in pricing and are able to apply them.</p> <p>Students improve their ability to understand scientific literature on price management and train their respective critical thinking.</p>
Contents	The lecture focuses on strategic and operational decisions in price management. It is based on microeconomic and behavioral price theory, as well as market research methods for supporting decision making in price management.
Teaching formats	Lecture (2 credit hours), exercise (2 credit hours)
Language of instruction	English
Participation requirements	Knowledge and skills gained in the modules Empirical Business Research and Marketing
Module credit transfer	<p>This module can be used in the area of concentration Marketing.</p> <p>The module can also be accepted in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be accepted as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the faculty of business administration.</p>
Form, requirements and language of module examination	<p>The module examination is a written examination.</p> <p>Questions: English: Answers in German or English</p>
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Handels- und Dienstleistungsmarketing (BA-MARKET 3(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Retail and Service Marketing
Learning outcomes	Students attending the module Retail and Service Marketing become aware of the special characteristics of marketing in retail and service companies and learn concepts and methods that will enable them to tackle marketing management tasks in these two areas.
Contents	<p>Part I: Retail Marketing:</p> <p>Students are introduced firstly to the special characteristics of market-oriented management in retail. Then the focus moves to the goals and strategies of strategic marketing planning. Students build on this knowledge by learning about location planning and important issues with regard to the operational marketing mix in retail companies.</p> <p>Part II: Service Marketing:</p> <p>The second part of the lecture begins with an overview of the specific characteristics of managing service companies. Students build on this knowledge by determining the consequences for the traditional marketing mix and the tasks of a marketing mix tailored to service companies. Finally, students consider certain aspects of strategic and operational service marketing.</p> <p>In the practical course, students revise and consolidate what they have learned in the course by working through practical tasks, case studies and/or with the aid of guest lectures given by practitioners in companies.</p>
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase in the Business Administration degree program (BWL). Students are strongly advised to attend the compulsory module Marketing before attempting this module.
Possible use of the module	<p>This module can be taken for the Business Administration area of concentration Marketing.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Grundlagen des Customer Relationship Management (CRM) (BA-MARKET 4(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Fundamentals of Customer Relationship Management (CRM)
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • acquire advanced scientific knowledge about the most important topics in Customer Relationship Management (CRM). • become familiar with the relevant theoretical approaches and current research practices for systematic and value-oriented design of customer relationships, and learn to judge these critically in the context of practice-oriented issues. • identify current developments in the area of marketing and CRM i.e. personalized customer communication, particularly on the basis of original scientific literature. • gain knowledge about the theoretical fundamentals of consumer behavior and how to map it into scientific models. • apply a systematic and scientifically sound approach to analyzing and optimizing customer relationships along the customer life cycle. • learn basic concepts of CRM. • hone methodological-scientific approaches to develop and implement optimization routines for enhancing customer value. • develop capabilities for critical reflection on original scientific sources in CRM and for transfer of knowledge to current socio-political and practice-relevant issues.
Contents	<ul style="list-style-type: none"> • Scientifically grounded concepts and drivers of customer lifetime value (CLV) and its extensions • CRM vs. current data protection regulations and the importance of ethical behavior on the part of firms for long-term business success • Scientific concepts, analyses and optimization along the customer life cycle • Contents and tasks of CRM along the customer life cycle • Strategic and operational-tactical analyses and approaches in CRM • Foundations and Measurement of Customer Satisfaction • Change Management aspects of introducing CRM <p>In the practical course, students consolidate what they have learned in the lecture series by working through practical tasks, case studies and with guest lectures given by practitioners in the field.</p>
Teaching formats	Lecture (3 credit hours), practical course (1 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program (BWL). Previous attendance of the compulsory module Marketing is strongly advised.

Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Marketing in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Seminar Marketing (BA-MARKET 5(D))
Module type:	Compulsory module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Seminar – Marketing
Learning outcomes	The students analyse and discuss current problems from various areas of marketing. They typically analyse literature and develop their own solutions to the given problems.
Contents	The topic areas in the seminar vary from semester to semester and deepen the contents of the different lectures.
Teaching formats	Seminar (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained from attending several lecture-practical modules in the area of concentration marketing
Possible use of the module	The module is a compulsory part of the business administration area of concentration marketing in the second study phase (=3 rd year of study).
Form, requirements and language of module examination	The examination usually consist of a written paper and a presentation plus possibly an oral or written examination. The actual form of the examination is announced at the beginning of the course. It is compulsory to attend all seminar sessions. German or English, as listed
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	as a rule, every semester
Duration of course	one semester

Module title:	Aktuelle Probleme Marketing 1 (BA-MARKET 6(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Issues Marketing 1
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • learn about current problems in marketing from different theoretical, methodological and social perspectives, • acquire in-depth theoretical and empirical knowledge on the respective subject area based on original scientific literature • learn, with the aid of theory and on the basis of scientific criteria, to form their own critical opinion with regard to solutions to problems and argumentation on the relevant topic area, • learn, with the aid of theory, to develop and evaluate their own suggestions for solutions to problems.
Contents	Various current topic areas from the whole field of marketing (theories and methods)
Teaching formats	Lecture and interactive teaching formats, e. g. group debates and discussions (4 credit hours), unless otherwise announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the business administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the business administration area of concentration marketing in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the business administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other bachelor degree programs, provided there is an appropriate reciprocal agreement with the faculty of business administration.</p>
Form, requirements and language of module examination	The examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally (to supplement the courses in the summer semester with special and current topics)
Duration of course	one semester

Module title:	Aktuelle Probleme Marketing 2 (BA-MARKET 7(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Issues Marketing 2
Learning outcomes	<p>In this advanced module students learn:</p> <ul style="list-style-type: none"> • the applications of marketing mix instruments for specific, practical problems from business practice, • options for the implementation of marketing planning and controlling instruments in practical situations, • to analyze strategic marketing activities and • how to implement and monitor the success of operational and tactical measures in business practice
Contents	Various current, practice-based topic areas from the whole field of marketing
Teaching formats	Lecture and interactive teaching formats, e. g. group debates and discussions (4 credit hours), unless otherwise announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the business administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the business administration area of concentration marketing in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the business administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other bachelor degree programs, provided there is an appropriate reciprocal agreement with the faculty of business administration.</p>
Form, requirements and language of module examination	The examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally (to supplement the courses in the winter semester with special and current topics)
Duration of course	one semester

Module title:	Unternehmensplanspiel (BA-MARKET 8(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Strategic Marketing Simulation Game
Learning outcomes	In the business simulation game, students should learn to make business decisions in a team with a focus on marketing. The basis for these decisions is the analysis of scientific literature and its application in the context of the business simulation.
Contents	<ul style="list-style-type: none"> • analysis of the strategic marketing simulation game • analysis of literature • application of literature to the strategic marketing simulation game • decision-making as a team over a period of several game rounds • analysis and presentation of decisions taken
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program (BWL). Previous attendance of the compulsory module Marketing is strongly advised.
Possible use of the module	<p>This module can be taken for the Business Administration area of concentration Marketing.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	Unless otherwise announced at the beginning of the semester, the module examination usually consists of two presentations, each followed by an oral examination of 15 minutes/person, divided into two dates. The work is done in group work.
Total work load of module	6 credit points
Frequency of offering	as a rule, every semester
Duration of course	one semester

Module title:	Aktuelle Probleme der Unternehmensgründung 1 (BA-MARKET 9(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Issues of Business Start-Ups 1
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • learn about current problems in business start-ups from different theoretical, methodological and social perspectives, • acquire in-depth theoretical and empirical knowledge on the respective subject area based on original scientific literature • learn, with the aid of theory and on the basis of scientific criteria, to form their own critical opinion with regard to solutions to problems and argumentation on the relevant topic area, • learn, with the aid of theory, to develop and evaluate their own suggestions for solutions to problems.
Contents	Various current topic areas from the whole field of business start-ups (theories and methods)
Teaching formats	Lecture and interactive teaching formats, e. g. group debates and discussions (4 credit hours), unless otherwise announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the business administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the business administration area of concentration marketing in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the business administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other bachelor degree programs, provided there is an appropriate reciprocal agreement with the faculty of business administration.</p>
Form, requirements and language of module examination	The examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally (to supplement the courses in the summer semester with special and current topics)
Duration of course	one semester

Module title:	Aktuelle Probleme der Unternehmensgründung 2 (BA-MARKET 10(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Issues of Business Start-Ups 2
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • learn about current problems in business start-ups from different theoretical, methodological and social perspectives, • acquire in-depth theoretical and empirical knowledge on the respective subject area based on original scientific literature • learn, with the aid of theory and on the basis of scientific criteria, to form their own critical opinion with regard to solutions to problems and argumentation on the relevant topic area, • learn, with the aid of theory, to develop and evaluate their own suggestions for solutions to problems.
Contents	Various current topic areas from the whole field of business start-ups (theories and methods)
Teaching formats	Lecture and interactive teaching formats, e. g. group debates and discussions (4 credit hours), unless otherwise announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the business administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the business administration area of concentration marketing in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the business administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other bachelor degree programs, provided there is an appropriate reciprocal agreement with the faculty of business administration.</p>
Form, requirements and language of module examination	The examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally (to supplement the courses in the winter semester with special and current topics)
Duration of course	one semester

List of Modules in Area of Concentration Operations & Supply Chain Management (BA-OSCM)

Acronym	Module title	ECTS	Offered (normally)
BA-OSCM 1(D)	Operations Management	6	WiSe*
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-OSCM 2(D)	Operations Research	6	WiSe*
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-OSCM 3(D)	Supply Chain Management	6	WiSe*
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-OSCM 4(D)	Transport and Logistics	6	WiSe*
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-OSCM 5(D)	Seminar - Operations & Supply Chain Management	6	SuSe
	Seminar (2 credit hours)		
BA-OSCM 6(D)	Selected Topics in OSCM	6	as listed
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-OSCM 7(D)	Advanced Colloquium on OSCM	6	as listed
	Colloquium (2 credit hours)		

*: At least one of the modules BA-OSCM1(D)-4(D) will be additionally offered in summer semester. Announcements will be made at the beginning of the first registration period, at the latest, in the previous winter semester.

- You must attain 30 credit points in your area of concentration, which includes the seminar module.
- Maximum possible number of ECTS that can be taken from another area of concentration: 12 ECTS
- Modules can be taken from **one** other area of concentration offered by the Faculty of Business Administration.
- All modules except BA-OSCM5(D) and BA-OSCM7(D) are open for students in the elective area in B. Sc. Business Administration (BWL) and other degree programs where a reciprocal agreement with the Faculty of Business Administration exists.

Module title:	Operations Management (BA-OSCM 1(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Operations Management
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • learn the key fundamentals of strategic and operational tasks in industrial and service provider companies • can judge typical decision-making problems in the context of business processes • acquire knowledge about structured analysis and design of business subprocesses • master basic models and procedures for solving problems of decision-making in business planning
Contents	<p>This module focuses on the analysis and the support of typical strategic and operational decision making in the business subprocesses purchasing, production, distribution and sales. In the context of strategic planning, we discuss, with the aid of continuous location models, issues such as organization of purchasing management, design of manufacturing technologies and the choice of location for production and distribution. With regard to operational management, we look at decision-making problems in purchasing and production management, as well as revenue management.</p>
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Operations & Supply Chain Management in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction, unless otherwise announced at the beginning of the course.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Operations Research (BA-OSCM 2(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Operations Research
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • learn basic theoretical knowledge from a range of areas in Operations Research. • learn about the process of solving real application problems with the aid of quantitative modelling and algorithmic implementation. • identify and handle the possible difficulties that can arise from this kind of solution process.
Contents	The topics featured in this module are selected from the areas of linear optimization, integer optimization, nonlinear optimization and stochastic optimization. In addition to examining the theoretical fundamentals, we look at a range of options for application in business with regard to the above mentioned methods.
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Operations & Supply Chain Management in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	<p>The module examination in this module consists as a rule of a written examination and/or an oral examination. The actual form of the examination will be listed at the beginning of the module examination.</p> <p>Language of the module: German or English, as listed</p>
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Supply Chain Management (BA-OSCM 3(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Supply Chain Management
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • acquire fundamental knowledge about the most important issues in Supply Chain Management (SCM) • gain fundamental quantitative capabilities for modelling and solving decision-making problems in SCM • identify current developments in the different areas of SCM • gain knowledge of the theoretical fundamentals of the modelling approaches taken, • apply a systematic and scientifically sound procedure for independent solution of decision-making problems in SCM • learn methodological approaches for developing and implementing support systems for decision-making
Contents	<ul style="list-style-type: none"> • strategical, tactical and operational planning problems in Supply Chains • supply network design • inventory management in supply chains • bullwhip effect • sales and operations planning • behavioral SCM
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of Business Administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Operations & Supply Chain Management in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Verkehr und Logistik (BA-OSCM 4(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Transport and Logistics
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain a comprehensive understanding of transport systems • acquire knowledge for modelling and solving practice-oriented problems in transportation and logistics companies, using specialist IT applications
Contents	<ul style="list-style-type: none"> • fundamentals of the transport business • transport demand • revenue management • planning of distribution, tours and work shifts
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase in the Business Administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Operations & Supply Chain Management in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Seminar – Operations & Supply Chain Management (BA-OSCM 5(D))
Module type:	Compulsory module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Seminar – Operations & Supply Chain Management
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • arrive at their own research question (possibly in a group of maximum four group members) based on knowledge gained in one of the preceding required elective modules in the B.Sc. degree program from the area of concentration Operations & Supply Chain Management, on which the seminar content is based. • learn and practice how to outline and write a seminar paper on their chosen research question, in compliance with appropriate scientific standards. • present their topic in a seminar session and lead the debate afterwards. • actively contribute and offer critical arguments in seminar sessions. • learn how to handle feedback (active and passive).
Contents	The contents of seminar arise from specific topics and are based on the introductory modules from the Elective Module Options (OSCM 1-4). The seminar contents will be announced accordingly in good time, before the introductory courses begin.
Teaching format	Seminar (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase in the Business Administration degree program (BWL) and they should have passed one examination from the area of concentration (OSCM 1-4) by the time of the seminar.
Possible use of the module	The module is a compulsory module in the Business Administration area of concentration Operations & Supply Chain Management in the second study phase of the degree program (= 3 rd year of study).
Form, requirements and language of module examination	<p>The examinations for this module consist, as a rule, of a seminar paper and a presentation, plus an additional oral defense or a written examination. The actual examination form will be announced at the beginning of the semester.</p> <p>It is compulsory to attend all seminar sessions.</p> <p>German or English, as listed</p>
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Ausgewählte Probleme des OSCM (BA-OSCM 6(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Selected Topics in OSCM
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with specific and current issues in Operations & Supply Chain Management from a range of different theoretical and methodological perspectives, • derive theoretical and methodological knowledge on the relevant topic area, also using a selection of original scientific literature, e.g. current research articles, • learn to form their own critical judgement, according to scientific standards, with regard to solutions and argumentation on issues in the relevant topic area, • learn with the aid of theory to develop and critically evaluate their own suggestions for solving problems.
Contents	Various current topic areas from the whole field of Operations & Supply Chain Management
Teaching formats	Lecture/practical course or interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours) as announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Operations & Supply Chain Management in the second study phase of the degree program (= 3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

Module title:	Fortgeschrittenen-Kolloquium zum OSCM (BA-OSCM 7(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Advanced Colloquium on OSCM
Learning outcomes	The colloquium is designed to enable students to consolidate the fundamentals of scientific research they have learned in the OSCM seminar (BA-OSCM 5) and in individual consultation with the course leader to work towards choosing a topic on which to base the contents of their final degree dissertation.
Contents	The contents of this colloquium will be agreed individually between with each student and the lecturer and as a rule, will be laid down in writing prior to the start of the course.
Teaching formats	by individual agreement
Language of instruction	German or English, as agreed
Requirements for participation	Students must have passed the seminar module Seminar Operations & Supply Chain Management (BA-OSCM 5(D)). They should have obtained initial consent by an examiner in the OSCM area of concentration to supervise their final degree dissertation.
Possible use of the module	This module is offered as one of the required elective modules in the Business Administration area of concentration Operations & Supply Chain Management in the second study phase of the degree program (= 3rd year of study).
Form, requirements and language of module examination	The actual examination tasks, as well as their weighting and the language of the module examination, will be jointly decided, like the contents, and, as a rule, laid down in writing by the time the colloquium begins, at the latest. Should a decision to be taken to set compulsory examinations as a condition of participation in the seminar or modules, attendance may be made compulsory.
Total work load	6 credit points
Frequency of offering	This seminar is only offered if required and by individual agreement.
Duration of course	one semester

List of Modules in Area of Concentration Applied Statistics & Data Science (BA-STAT)

Acronym	Module title	ECTS	Offered (normally)
BA-STAT 1(D)	Causal Inference	6	SuSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-STAT 2(D)	Introduction to Quantitative Risk Management	6	WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-STAT 3(D)	Adaptive methods of statistical inference	6	as listed
	Lecture with integrated practical course (4 credit hours)		
BA-STAT 4(D)	Regression Analysis	6	WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-STAT 5(D)	Seminar - Statistics and Quantitative Risk Management	6	SuSe
	Seminar (2 credit hours)		
BA-STAT 6(D)	Selected Topics in Statistics and Quantitative Risk Management	6	as listed
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-STAT 7(D)	Selected Topics in Statistics	6	as listed
	Lecture (2 credit hours), practical course (1 credit hour)		
BA-STAT 8(D)	Time Series Analysis	6	SuSe
	Lecture (3 credit hours), practical course (1 credit hour)		

- You must attain 30 credit points in your area of concentration, which includes the seminar module.
- Maximum possible number of ECTS that can be taken from another area of concentration: 12 ECTS
- All modules (except seminars) from the other seven areas of concentration offered by the Faculty of Business Administration are recognized.
- All modules except BA-STAT 5(D) are open for students in the elective area in B. Sc. Business Administration (BWL) and other degree programs where a reciprocal agreement with the Faculty of Business Administration exists.

Module title:	Einführung in die Kausale Inferenz (BA-STAT 1(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Causal Inference
Learning outcomes	Introduction to causal inference; how can causal interrelationships be “proven”? Program evaluation; develop thinking in causal chains/structures; critical thinking; the capability of derive statements about effect mechanisms (Did a change in the price lead to increased demand? Did sacking the trainer do any good?) better judgement;
Contents	<ul style="list-style-type: none"> • revision of probability theory • statistical models and causality • diagram models • effects of intervention • counterfactuals and their application
Teaching formats	Lecture (3 credit hours) and practice session (1 credit hour)
Language of instruction	German, unless otherwise announced
Requirements for participation	Knowledge gained in the compulsory modules Mathematics I & II and Statistics I & II
Possible use of the module	<p>This module is offered as one of the modules in the Business Administration area of concentration Applied Statistics & Data Science in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	<p>The examination for this module consists either of a written examination or an oral examination.</p> <p>The exact examination stipulations will be announced at the beginning of the semester.</p>
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Einführung in das Quantitative Risikomanagement (BA-STAT 2(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Introduction to Quantitative Risk Management
Learning outcomes	In this module, a range of different mathematical and statistical models, methods and concepts are presented that are used in risk management in companies in order to quantify the various different risk types. In addition to gaining an understanding and mastering the risk-theoretical models, methods and concepts presented, students will focus mainly in this module on the stochastic modelling, quantification and allocation of risks.
Contents	Basic concepts of quantitative risk management, decision-making theory, risk measures, allocation procedures, linear and nonlinear stochastic dependencies, claim number and loss distributions, model fitting and checking in connection with claim number and loss distributions, simulation procedures.
Teaching formats	Lecture (3 credit hours) with practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained in the compulsory modules Mathematics I & II and Statistics I & II
Possible use of the module	<p>This module is offered as one of the modules in the Business Administration area of concentration Applied Statistics & Data Science in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Adaptive methods of statistical inference (BA-STAT 3(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Advanced Applied Statistics
Learning outcomes	Students acquire essential knowledge about adaptive methods of statistical inference, e.g. A/B tests and test methods in the framework of multivariate statistics. In addition, transfer knowledge is to impart for the flexible application of suitable test methods in specific data situations. In particular, students will be able to identify appropriate, i.e. parametric and non-parametric, tests for a wide range of practice-related base cases and problems, and to evaluate critically their results.
Contents	Basics of statistical inference (probability theory, parameter estimation, hypothesis testing), one and two sample tests for normally distributed populations as well as non-parametric methods, one and two-way analysis of variance for normally distributed populations as well as non-parametric methods, pair comparisons and consideration of random effects, estimation and testing in the multiple regression model with and without the assumption of a normal distribution, statistical inference methods for censored/uncensored data
Teaching formats	Lecture with integrated practical course (4 credit hours)
Language of instruction	German, unless otherwise announced
Requirements for participation	No requirements
Possible use of the module	<p>This module is offered as one of the modules in the Business Administration area of concentration "Applied Statistics & Data Science" in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	<p>The examination for this module consists either of a written or an oral examination. The actual examination form will be announced at the beginning of the semester.</p> <p>Language of the module examination: German, unless otherwise announced.</p>
Total work load	6 credit points
Frequency of offering	as listed
Duration of course	one semester

Module title:	Regressionsanalyse (BA-STAT 4(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Regression Analysis
Learning outcomes	The aim of this module is to provide students with in-depth knowledge of important models and methods of linear and non-linear regression analysis. This includes in particular how these regression models can be used to answer economic questions and implemented in the statistical software R and subsequently their results can be analyzed.
Contents	Statistical basics, classical and general linear model, model choice and variable selection, quantile regression, generalized linear models (GLMs), ridge regression and LASSO, nonlinear regression, nonparametric regression, additive and generalized additive models
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained in the compulsory modules Mathematics I & II and Statistics I & II
Possible use of the module	<p>This module is offered as one of the modules in the Business Administration area of concentration Applied Statistics & Data Science in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Seminar – Statistik und Quantitatives Risikomanagement (BA-STAT 5(D))
Module type:	Compulsory module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Seminar – Statistics and Quantitative Risk Management
Learning outcomes	Building on the lecture courses, students gain advanced knowledge about specific topics in statistics and/or quantitative risk management, using current scientific literature. They train analytical and argumentative capabilities, become familiar with advanced strategies and methods of scientific research and apply these when they write and defend their own written work and present it.
Contents	Selected topics in statistics and quantitative risk management.
Teaching formats	Seminar (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend at least one lecture module in the area of concentration Applied Statistics & Data Science before attempting this module.
Possible application of the module	The module is a compulsory module in the Business Administration area of concentration Applied Statistics & Data Science in the second study phase of the degree program (= 3 rd year of study).
Form, requirements and language of module examination	Attendance is compulsory and a condition of entry to the examination. Unless otherwise announced, the module examination will consist of a seminar paper and a presentation in the German/English language. There may be additional examination criteria, such as, e.g. active participation in seminar, an oral defense or a written examination, to be announced as part of the module examination at the beginning of the seminar. The actual examination form will be announced at the beginning of the seminar course. German or English, as listed
Total work load	seminar: 6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Ausgewählte Themen der Statistik und des Quantitativen Risikomanagements (BA-STAT 6(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Selected Topics in Statistics and Quantitative Risk Management
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with specific and current issues from the areas of statistics and/or quantitative risk management from a range of different theoretical and methodological perspectives • gain theoretical and methodological knowledge on the relevant topic area, also using a selection of original scientific literature, e.g. current research articles • learn, on the basis of scientific criteria, to form their own critical judgement with regard to solutions to problems and argumentation on the relevant topic area • learn, with the aid of theory, to develop and critically evaluate their own suggestions for solutions to problems
Contents	Various selected topic areas from the whole field of statistics and quantitative risk management
Teaching formats	Lecture/practical course or interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours) as announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase in the Business Administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Applied Statistics & Data Science in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load of module	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

Module title:	Ausgewählte Themen der Statistik (BA-STAT 7(D))
Module type:	Elective module in semester 5 or 6 of the second study phase of the degree program
Module level:	Advanced module
English translation:	Selected Topics in Statistics
Learning outcomes	Students are introduced to advanced topics in statistics; they acquire fundamental knowledge in the specialist area of statistics
Contents	develop further advanced topics in statistics from the areas of statistical theory as well as applied statistics and statistical learning
Teaching formats	2 credit hours lecture, 1 credit hour practical course (every two weeks)
Language of instruction	German, unless otherwise announced
Requirements for participation	Knowledge gained in the compulsory modules Mathematics I & II and Statistics I & II; a high level of motivation
Possible use of the module	<p>This module is offered as one of the modules in the Business Administration area of concentration Applied Statistics & Data Science in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	<p>The examination for this module consists either of a written examination or an oral defense.</p> <p>Language of the module examinations: German, unless otherwise announced.</p> <p>The exact examination conditions will be announced at the beginning of the semester.</p>
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

Module title:	Zeitreihenanalyse (BA-STAT 8(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Time Series Analysis
Learning outcomes	The aim of this module is to provide students with in-depth knowledge of important models and methods of linear and non-linear time series analysis. This includes in particular how these time series models can be used to answer economic questions and implemented in the statistical software R and then their results can be analyzed.
Contents	Time series analysis basics, classical component model, moving averages, phase average techniques, exponential smoothing, MA, AR, ARMA, and ARIMA processes, ARMA and ARIMA estimation and prediction, ARCH and GARCH processes, spectral analysis, VAR Processes, state space models, Kalman filter
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German
Requirements for participation	Knowledge of the compulsory modules Mathematics I & II and Statistics I & II
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Applied Statistics & Data Science in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load of module	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

List of Modules in Area of Concentration Management and Corporate Governance (BA-UFÜ)

Acronym	Module title	ECTS	Offered (normally)
BA-UFÜ 1(D)	International Management	6	once a year, as a rule, in WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-UFÜ 2(D)	The Entrepreneurial Firm: Building & Managing Professional Organizations	6	once a year, as a rule, in SuSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-UFÜ 3(D)	Personnel Planning	6	once a year, as a rule, in WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-UFÜ 4(D)	European and Public Business Law	6	once a year, as a rule, in SuSe
	Lecture (2 credit hours), practical course (2 credit hour)		
BA-UFÜ 5(D)	Seminar - Management	6	once a year, as a rule, in SuSe
	Seminar (possibly intensive) (2 credit hours or 2 plus 1 credit hour, as listed)		
BA-UFÜ 6(D)	Current Issues in Management A	6	as listed
	Lecture and/or interactive teaching formats (normally 3 credit hours)		
BA-UFÜ 7(D)	Current Issues in Management B	6	as listed
	Lecture and/or interactive teaching formats (normally 3 credit hours)		

- You must attain 30 credit points in your area of concentration, which includes the seminar module.
- Maximum possible number of ECTS that can be taken from another area of concentration: 12 ECTS
- All modules (except the seminar modules) from the areas of concentration Health Care Management, Marketing, Applied Statistics & Data Science, Information Systems as well as Auditing and Business Taxation are recognized.
Module: Work and Organizational Psychology (Faculty of Psychology and Human Movement).
- All modules except BA-UFÜ 5(D) are open for students in the elective area in B. Sc. Business Administration (BWL) and other degree programs where a reciprocal agreement with the Faculty of Business Administration exists.

Module title:	Internationales Management (BA-UFÜ 1(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	International Management
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain a thorough and comprehensive overview on the theoretical fundamentals of international management research, • gain a thorough and comprehensive overview on a range of different management roles in the international context, • can apply the above knowledge to current issues in business practice, derive suggestions for solutions and make their own critical judgement about these, • are familiar with scientific original literature both in German and English.
Contents	<ul style="list-style-type: none"> • theories of international business activities, • management roles in international business activities
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, hand-out/materials if necessary available in English
Requirements for participation	Knowledge gained in the compulsory module Management in the first study phase of the degree program
Possible application of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Management and Corporate Governance in the second study phase of the degree program. The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is usually a written examination set in the language of instruction, unless otherwise announced at the beginning of the semester.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	The Entrepreneurial Firm: Building & Managing Professional Organizations (BA-UFÜ 2(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	The Entrepreneurial Firm: Building & Managing Professional Organizations
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain a thorough and comprehensive overview on central scientific theories as well as the requirements and scope that are derived from these theories for management of organizational structures and processes. • acquire advanced capabilities of understanding and analyzing organizational forms in the context of environmental changes. • identify current developments in the area of environmental developments, organization of firms, the interdependency of structures, processes and soft factors in management, e.g., management styles and organizational cultures. • acquire knowledge on the scientific fundamentals across a range of different organizational forms, management styles, strategy development, evolution of organizations and their systematic, active transformation, as well as company interactions with external stakeholders. • learn a systematic and scientifically sound procedure for understanding, analyzing and actively changing organizational structures and processes. • learn basic concepts in the above topic areas. • learn methodological approaches for developing and implementing organizational forms and their transformation. • become familiar with specific and current challenges of organizational design across a range of different theoretical and methodological perspectives, can derive suggestions for solving these problems and can evaluate their own suggestions critically. • become familiar with selected scientific original literature in German and English, can compare different approaches on the basis of scientific criteria and make their own critical judgement.
Contents	<ul style="list-style-type: none"> • fundamental concepts and theories, in particular, organizational theories and their application to the organization of structures and processes • strategy development • drivers of, and challenges in, organizational design • tasks in coordination and motivation • current organizational forms (e.g., team and project organization, process and matrix organization, profit center organization, virtual organization and networks, hypertext and circular organization) • management styles and organizational cultures • differences in the organizing of young and well established firms, as well as patterns of organizational development • change management: structures and processes

	<ul style="list-style-type: none"> • management of innovations
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	English, unless otherwise listed
Requirements for participation	Knowledge gained in the compulsory modules Management in the first study phase of the degree program
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Management and Corporate Governance in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is, as a rule, a written examination set in the language of instruction, unless otherwise announced at the beginning of the semester.
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Personalplanung (BA-UFÜ 3(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of degree program
Module level:	Advanced module
English translation:	Personnel Planning
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain a thorough and comprehensive overview of the theoretical and legal fundamentals of personnel planning and the attendant labor-law provisions • can apply labor law to current issues in business practice and to legal formulation, derive suggestions for solutions and form their own critical judgement, • become familiar with selected pieces of original scientific literature in German and English and can compare approaches on the basis of scientific criteria and form their own critical judgement.
Contents	<ul style="list-style-type: none"> • personnel planning • personnel requirement planning • staffing resources planning • personnel deployment planning • labor law provisions for personnel planning • cost-benefit analysis of labor-law provisions
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained in the compulsory module Management in the first study phase of the degree program
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Management and Corporate Governance in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is, as a rule, a written examination set in the language of instruction, unless otherwise announced at the beginning of the semester.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Europäisches und öffentliches Wirtschaftsrecht (BA-UFÜ 4(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	European and Public Business Law
Learning outcomes	Students in this module receive basic legal training and having completed it, can better comprehend situations in business practice where consideration of public-legal or European legal provisions is necessary. Students are able to develop their capability independently, and, in particular, with regard to complicated issues, can coordinate effectively with lawyers and/or legal departments.
Contents	<p>Special focus areas in this module include:</p> <ul style="list-style-type: none"> • The State and its organs, as well as other institutions of public law: how they work, their competences and their authority limits with regard to regulation of business-related provisions and to interventions in single cases, as well as legal protection against state interventions. • The European Union and its organs: how it works, its competences and its authority limits with regard to regulation of business-related provisions in the EU and to interventions in single cases, as well as legal protection against EU interventions.
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	no formal requirements
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Management and Corporate Governance in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	every summer semester
Duration of course	one semester

Module title:	Seminar Unternehmensführung (BA-UFÜ 5(D))
Module type:	Compulsory module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Seminar – Management
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • analyze and discuss current research issues from a range of different areas of the management field, • develop theoretical and/or methodological approaches to solutions for these problems, • learn the skills for scientific research by writing a seminar paper and presenting the results, • learn how to handle scientific sources both in German and English.
Contents	Various, to be announced
Teaching formats	Seminar (2 credit hours) or as listed, 2 credit hours of seminar, plus 1 credit hour practical course or writing workshop
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained from attending several lecture-practical modules on management
Possible use of the module	The module is a compulsory module in the second study phase of the Business Administration area of concentration Management and Corporate Governance (“Unternehmensführung”).
Form, requirements and language of module examination	<p>The examination tasks for this module consist, as a rule, of a seminar paper, a presentation and active oral participation. By prior announcement at the beginning of the semester, at the latest, there may be other additional components added, e.g. a written examination and/or position paper and/or presentation of a case study. It is compulsory to attend all seminar sessions.</p> <p>German or English, as listed</p>
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills (“ABK-Anteil”)
Frequency of offering	<p>as a rule, every summer semester</p> <p>as a rule, scheduled as an intensive seminar in the first half of semester</p>
Duration of course	one semester

Module title:	Aktuelle Probleme der Unternehmensführung A (BA-UFÜ 6(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Issues in Management A
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with current problems in management from a range of different theoretical, methodological and societal perspectives, • gain advanced theoretical and empirical knowledge on the relevant topic area, also by using relevant original scientific literature, e.g. current research articles, • learn, with the aid of theory and on the basis of scientific criteria, to form their own critical judgement on solutions to problems and on argumentation, • learn, with the aid of theory, to develop and critically evaluate their own suggestions for solutions to problems.
Contents	Various current topic areas from the whole management field
Teaching formats	Lecture and interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours), unless otherwise announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	None, unless otherwise announced at the beginning of the semester
Possible application of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Management and Corporate Governance in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is, as a rule, a written examination set in the language of instruction, unless otherwise announced at the beginning of the semester.
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

Module title:	Aktuelle Probleme der Unternehmensführung B (BA-UFÜ 7(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Issues in Management B
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with current problems in management from a range of different theoretical, methodological and societal perspectives, • gain advanced theoretical and empirical knowledge on the relevant topic area, also by using relevant original scientific literature, e.g. current research articles, • learn, with the aid of theory and on the basis of scientific criteria, to form their own critical judgement on solutions to problems and on argumentation, • learn, with the aid of theory, to develop and critically evaluate their own suggestions for solutions to problems
Contents	Various current topic areas from the whole management field
Teaching formats	Lecture and interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours), unless otherwise announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	None, unless otherwise announced at the beginning of the semester
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Management and Corporate Governance in the second study phase of the degree program. The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is, as a rule, a written examination set in the language of instruction, unless otherwise announced at the beginning of the semester.
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

List of Modules in Area of Concentration Information Systems (BA-WI)

Acronym	Module title	ECTS	Offered (normally)
BA-WI 1(D)	Information Management	6	WiSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-WI 2(D)	Modelling Information Systems	6	SuSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-WI 3(D)	E-Business	6	WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-WI 4(D)	Enterprise Resource Planning	6	WiSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-WI 5(D)	Seminar - Information Systems	6	every semester
	Intensive seminar		
BA-WI 6(D)	Introduction to Object-oriented Programming	6	SuSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-WI 7(D)	IT-Entrepreneurship	6	SuSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-WI 8(D)	Current Problems in Information Systems	6	as listed
	Lecture (2 credit hours), practical course (2 credit hours)		

- You must attain 30 credit points in your area of concentration, which includes the seminar module.
 - All modules except BA-WI 5(D) are open for students in the elective area in B. Sc. Business Administration (BWL) and other degree programs where a reciprocal agreement with the Faculty of Business Administration exists.
 - Maximum possible number of ECTS that can be taken from another area of concentration: 12 ECTS
 - All modules (except seminars) within the areas of concentration OSCM, MARKET and STAT are recognized.
- Single modules: BA-FBI 1, BA-FBI 4, BA-WPSTEU 1, BA-WPSTEU 2

Module title:	Informationsmanagement (BA-WI 1(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Information Management
Learning outcomes	<p>Students learn to:</p> <ul style="list-style-type: none"> • master the fundamental instruments and methods of information management. • analyze real-world organizations, processes and systems from the perspective of information management as basis for developing results-oriented transformations, in order to achieve increased efficiency or effectiveness, as well as to enhance competitive edge. • select and derive independently suitable theories, instruments and methods in the area of information management in order to solve real-world problems in organizations.
Contents	<ul style="list-style-type: none"> • fundamental concepts: information, data, knowledge, communication • approaches to defining and finding an informed opinion on information management, tasks and goals in information management • information technology management • data management (inc. data warehouse) and information logistics • knowledge management: of decision support, learning support (inc. data mining), automated solution generation (knowledge-based systems) • communication and coordination: groupware and workflow management, external information management • organization of information management
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Information Systems in the second study phase of the degree program. The module is taken as a compulsory module in the Information Systems degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction which usually lasts 60 minutes.
Total work load	6 credit points

Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Modellierung von Informationssystemen (BA-WI 2(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Modelling Information Systems
Learning outcomes	<p>Students learn to:</p> <ul style="list-style-type: none"> • develop a solid competence in modelling data, functions and processes. • write conventional modelling languages for software development. • be capable of modelling firms and of developing architecture for firms, and know how to use specialist modelling technology.
Contents	<ul style="list-style-type: none"> • introduction • information systems • the concept of the term “model”, different ideas of models, modelling languages (and their ontology-based foundation), modelling methods, fundamentals of correct modelling • reference models, metamodels, points of view and metaphors, levels of consideration, regulatory frameworks for modelling information systems • data management of structured and unstructured data • object-oriented modelling • function modelling • business process management • business process modelling including the use of BPMN, event-triggered process chains, Petri networks
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first phase of the Business Administration degree program (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Information Systems in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase of the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction which usually lasts 60 minutes. In order to gain access to enter the examination, students must have regularly attended the practical course and must have completed all the assignments set during the course. The exact form and number of assignments will be announced at the beginning of the course.

Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	E-Business (BA-WI 3(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	E-Business
Learning outcomes	<p>Students learn to:</p> <ul style="list-style-type: none"> • understand the correlation between organization and IT-support in e-business • understand the strategic, tactical and operational implications of the Net Economy for entrepreneurial business processes with emphasis on e-procurement, e-commerce, e-shop, and e-marketing • gain knowledge about the most important business-related aspects of planning, development and the deployment of web-based business models • gain knowledge about the range of web-based business models, their IT-related requirements as well as their appropriate application systems • learn about important metrics for measuring results in e-business, particularly with regard to e-marketing
Contents	<ul style="list-style-type: none"> • the importance of the net economy/e-business (impact on organizational structures/opportunities & risks of e-value creation, supply chain management, dis-/re-intermediation) • systems and business models in e-business • e-procurement, e-commerce and e-shop • e-marketing and CRM • web analytics/metrics (e.g. using Google Analytics) • implementing e-business approaches • optional: e-marketplace, e-community, cloud computing
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the degree program Business Administration degree program.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Information Systems in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction, which usually lasts 60 minutes. In order to gain access to the examination, students must have regularly attended the practical course and must have completed all the assignments set during the course. The

	exact form and number of assignments will be announced at the beginning of the course.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Enterprise Resource Planning (BA-WI 4(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Enterprise Resource Planning
Learning outcomes	<p>Students learn to:</p> <ul style="list-style-type: none"> • gain knowledge about the architecture and the operating principles for standard business software (with emphasis on ERP systems) • design and implement certain business processes in company application areas, e.g. production, warehouse, logistics, distribution, management accounting • understand the technological implications for ERP systems with respect to customizing, extensions and development • understand the impacts of standard business software on standardization and streamlining of business-internal processes and workflow organization • determine how to handle standard business software systems from a developer or user's point of view, as well as from the standpoint of a manager or consultant.
Contents	<p>This module looks at a range of topic areas from the field of standard business software applications, including both working with a special ERP system, e.g. SAP, as well as isolating business application areas, e.g. logistics.</p> <p>Particular focus may be placed on:</p> <ul style="list-style-type: none"> • architecture, functionality as well as scenarios for interfaces and distribution with regard to standard business software • design of business processes in e.g. production, warehouse, logistics, distribution, management accounting • configuration, implementation, testing and optimization of specific business processes with the aid of standard business software • gaining technological skills in the featured ERP systems (e.g. ABAP programming, SAP repository, integration technologies) • learning how to handle systems from different points of view • procedure model for introducing standard business software
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Information Systems in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p>

	The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction, which usually lasts 60 minutes. In order to gain access to enter the examination, students must have regularly attended the practical course and must have completed all the assignments set during the course. The exact form and number of assignments will be announced at the beginning of the course.
Total work load	6 credit points
Frequency of offering	as a rule, every semester
Duration of course	one semester

Module title:	Seminar zur Wirtschaftsinformatik (BA-WI 5(D))
Module type:	Compulsory module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Seminar: Information Systems
Learning outcomes	<p>Students learn to:</p> <ul style="list-style-type: none"> • find and select relevant literature on a given problem or question independently. • identify and select appropriate methods for solving practical problems from literature independently. • master the fundamentals of drafting and compiling scientific treatments. • give an oral presentation of theoretical and technological interdependencies. • work as a team.
Contents	Various topic areas from the field of Information Systems are treated. Contents will be selected according to the general subject within the field of Information Systems.
Teaching formats	Seminar (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program (BWL) and should have passed one examination from the area of concentration at the time of joining the seminar.
Possible use of the module	This module is offered as a compulsory module in the Business Administration area of concentration Information Systems in the second study phase of the degree program. The module is taken as an elective module in the Information Systems degree program.
Form, requirements and language of module examination	<p>The module examination consists of a seminar paper and a presentation; students may be required to complete further examination tasks, such as, e.g. to create a poster. The form and scope of these additional examination tasks will be announced at the beginning of the course.</p> <p>It is compulsory to attend all seminar sessions.</p> <p>The examination will be set in the language of instruction.</p>
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	as a rule, every summer semester, if necessary, also offered in winter semester
Duration of course	one semester

Module title:	Einführung in das objektorientierte Programmieren (BA-WI 6(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Introduction to Object-oriented Programming
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain basic knowledge in programming and general knowledge in the area of object-oriented programming • gain specific knowledge of the object-oriented programming languages taught in the course (e.g. Java, VB.Net and C#) • can code simple application-oriented software programs that solve business-related problems
Contents	<ul style="list-style-type: none"> • introduction to the fundamentals of object-oriented programming using the program languages taught in the module (Java, VB.Net and C#) • fundamental structural elements of programming • introduction to programming graphic interfaces • realization of concepts in object-oriented programming • fundamentals of database application programming
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	none
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Information Systems in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction, which usually lasts 60 minutes. To enter the examination, students must have regularly attended the practical course and must have completed all the assignments set during the course. The exact form and number of assignments will be announced at the beginning of the course.
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	IT-Entrepreneurship (BA-WI 7(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	IT-Entrepreneurship
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • know about the theoretical fundamentals of founding IT-oriented enterprises • gain knowledge about founding a company on the regional, national, and international scale • learn the fundamentals of digital business models and innovations and how to implement these in IT-based products and services • apply a systematic and scientifically solid procedure to the start-up and establishment of young, IT-oriented companies • draft case-study-based business plans and pitch decks
Contents	<p>The module comprises multi-faceted topic areas from the field of IT-based start-up management, including the following:</p> <ul style="list-style-type: none"> • economic importance of founding companies • fundamental concepts of start-up management (founders' ABC) • methodological approaches to developing and implementing ideas and innovations in IT-based products and services (e.g. Design Thinking) • critical success factors in technology-oriented and knowledge-intensive start-ups (opportunities and risks) • forms of finance and involvement for founders and (venture sponsors) lenders of capital (investors, Business Angels, development banks, etc.) • procedure models and best practices for IT-based start-up and further establishment (case studies and guest lectures) • writing and assessing business plans (business plan competition)
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Information Systems in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>

Form, requirements and language of module examination	<p>The module examination is a seminar paper and a presentation in the language of instruction (students complete a business plan, including IT artefact, and present the contents.) Details regarding the form of the examination are announced at the beginning of the relevant semester.</p> <p>To enter the examination, students must have regularly attended the practical course and must have completed all the assignments set during the course. The exact form and number of assignments will be announced at the beginning of the course.</p>
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Aktuelle Probleme der Wirtschaftsinformatik (BA-WI 8(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Problems of Information Systems
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • become familiar with specific and current problems in business IT from a range of different theoretical and methodological perspectives, • gain theoretical and methodological knowledge on the relevant topic area, also with the aid of selected papers, e.g. current research articles, • learn, on the basis of scientific criteria, to form their own critical judgement with regard to solutions to problems and research articles, • learn to develop their own suggestions for solving problems and to critically evaluate them with the aid of theory.
Contents	Various current topic areas from the whole field of Information Systems
Teaching formats	Lecture/practical course or interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours) as listed at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Business Administration degree program.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Information Systems in the second study phase of the degree program.</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction, which normally lasts 60 minutes.
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

List of Modules in Area of Concentration Auditing and Taxation (BA-WPSTEU)

Acronym	Module title	ECTS	Offered (normally)
BA-WPSTEU 1(D)	International Accounting	6	WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-WPSTEU 2(D)	Consolidated Financial Statements and Basics in Auditing	6	SuSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-WPSTEU 3(D)	Business Taxation	6	as listed, either SuSe or WiSe
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-WPSTEU 4(D)	Business Taxation and Tax Management	6	as listed, either SuSe or WiSe
	Lecture (2 credit hours), practical course (2 credit hours)		
BA-WPSTEU 5(D)	Seminar - Auditing and Business Taxation	6	every semester
	Seminar (2 credit hours)		
BA-WPSTEU 6(D)	Current Issues in Auditing and Taxation	6	as listed
	Lecture (3 credit hours), practical course (1 credit hour)		
BA-WPSTEU 7(D)	Impact of Taxation on Choice and Change of Corporate Legal Form	6	SuSe
	Lecture (2 credit hours), practical course (2 credit hours)		

- You must attain 30 credit points in your area of concentration, which includes the seminar module.
- All modules except BA-WPSTEU 5(D) are open for students in the elective area in B. Sc. Business Administration (BWL) and other degree programs where a reciprocal agreement with the Faculty of Business Administration exists.
- Maximum possible number of ECTS that can be taken from another area of concentration: 12 ECTS
- The following modules are recognized:
 - Corporate Finance (BA-FBI 2)
 - Enterprise Resource Planning (BA-WI 4)
 - Company Law (BA-FRWB-UR)

Module title:	Internationale Rechnungslegung (BA-WPSTEU 1(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	International Accounting
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain knowledge about the regulations of international accounting, the International Financial Reporting Standards (IFRS). • are capable of handling the basic concepts of accounting in compliance with IFRS and understand the difference between IFRS and accounting in compliance with the German Commercial Code. • develop their capability with regard to evaluating and interpreting scientific findings on the complex field of IFRS. • gain knowledge about current developments in international accounting, especially in the light of digitization. • Having completed the module, students are able to comprehend properly the essential components of financial statements in compliance with IFRS - as well as the conceptual basis of IFRS accounting and can form their own critical opinions, also with regard to scientific findings and current developments in the light of digitization in this area.
Contents	<p>The module is based on the compulsory modules Fundamentals of Accounting and Financial Accounting in the first study phase of the Bachelor degree program Business Administration (BWL) and further deepens the understanding of accounting and scientific findings in this field. In addition, current developments in international accounting, especially in the light of digitization, will be discussed. During the course, particular emphasis is placed on the following aspects and competences in the following areas of accounting in compliance with IFRS:</p> <ul style="list-style-type: none"> • fundamentals of accounting in compliance with IFRS, recognition, measurement and disclosure of certain balance sheet and income statement items, first analyses of scientific studies which deal with the application of IFRS as well as • impact of digitization on international accounting.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the basic modules Fundamentals of Accounting and Financial Accounting. This module should be completed before attempting module BA-WPSTEU 2(D).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Auditing and Taxation in the second study phase of the degree program (=3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p>

	The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.
Form, requirements, language of module examination	The module examination is a written examination set in the language of instruction which lasts 60 minutes.
Total work load	6 credit points
Frequency of offering	as a rule, every winter semester
Duration of course	one semester

Module title:	Consolidated Financial Statements and Basics in Auditing (BA-WPSTEU 2(D))
Module type:	Elective module in semester 5 or 6 of the second study phase of the degree program
Module level:	Advanced module
English translation:	Consolidated Financial Statements and Basics in Auditing
Learning outcomes	<p>Upon completion of this research based course, students should be able to:</p> <ul style="list-style-type: none"> • understand the theory behind consolidated financial statements. • reflect and apply the basic relations and methods of consolidated accounting according to German national accounting standards (HGB) as well as to international accounting standards (IFRS). • comprehend first basics of auditing. • assess the complexity of issues affecting consolidated accounting in compliance with HGB and IFRS - and in auditing, so that students are able to draw their own conclusions. • understand how digitization and big data affect accounting and auditing. • interpret results of selected papers related to empirical audit research.
Contents	<p>The course is based on the compulsory modules Fundamentals of Accounting and Financial Accounting in the first study phase of the Bachelor degree program Business Administration (BWL) and intensifies the field of financial accounting. Within the course the following aspects in the field of consolidated financial statements in accordance with the German Commercial Code (HGB) and IFRS will be covered:</p> <ul style="list-style-type: none"> • theory of consolidated financial statements; • legal bases of consolidated accounting; • accounting and valuation within the consolidated financial statement as well as • consolidation procedures. <p>In addition, students on the course will gain a broad understanding of the professional activity of auditing in Germany:</p> <ul style="list-style-type: none"> • economic motivation for auditing; • basics in auditing, including current developments in the light of digitization and big data; • introduction to the risk-oriented auditing approach; • empirical results related to the German audit market.
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	English
Requirements for participation	Students should have completed the basic modules Fundamentals of Accounting and Financial Accounting.

Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Auditing and Taxation in the second study phase of the degree program (=3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements, and language of module examination	The module examination is a written examination set in the language of instruction which lasts 60 minutes.
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Module title:	Ertragsbesteuerung der Unternehmen (BA-WPSTEU 3(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Business Taxation
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain basic knowledge of how to tax natural and legal persons • learn the procedures for calculating earnings and taxable income • recognize the similarities and differences with regard to calculating the taxable base for taxable income, corporate tax and trade taxes • master the fundamental differences between the taxation of partnerships and of corporate entities • gain knowledge about tax changes in the light of digitization
Contents	<ul style="list-style-type: none"> • tax liability of individuals and material assets • methods of calculating income • basic principles of tax with regard to single trading companies and to partnerships • factors in the amount of tax burden • basic principles of the taxation procedure • fundamentals of calculating taxable income for corporate entities (taxation of corporate entities) • fundamentals of calculating trade income (taxation of trading companies) • impact of digitization on the modernization of tax system and profession
Teaching formats	Lecture (3 credit hours), practical course (1 credit hour)
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Bachelor degree program Business Administration (BWL)
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Auditing and Taxation in the second study phase of the degree program (=3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	once a year, as listed at the beginning of the academic year.
Duration of course	one semester

Module title:	Steuerliche Gewinnermittlung und Steuerbilanzpolitik (BA-WPSTEU 4(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Business Taxation and Tax Management
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain the knowledge of German tax law they need to calculate taxable income • recognize the differences between calculating income under the German Commercial Code and calculating income under German tax law • gain understanding of the repercussions of calculating income under German tax law for commercial financial accounting • are capable of judging the tax effects that occur as a result of the particular accounting measure chosen • master the ways to optimize the calculation of income under tax law (tax balance sheet policy) • gain knowledge about tax changes in the light of digitization
Contents	<ul style="list-style-type: none"> • principles for delineating taxable company assets • the various different procedures for calculating taxable income • principle of congruency (i.e. Tax GAAP follows German GAAP) • basic principles of evaluation and assessment criteria in tax accounting law • changes in and corrections to the balance sheet • special and supplementary balances in partnerships • goals, scope of maneuver and restrictions of tax balance sheet policy • impact of digitization on the modernization of tax system and profession
Teaching formats	Lecture (2 credit hours), practical course (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend the course Business Taxation before attempting this module.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Auditing and Taxation in the second study phase of the degree program (=3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points

Frequency of offering	once a year, as listed at the beginning of the academic year
Duration of course	one semester

Module title:	Seminar in Wirtschaftsprüfung und Steuern (BA-WPSTEU 5(D))
Module type:	Compulsory module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Seminar – Auditing and Business Taxation
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • analyze and discuss current issues in various different areas of auditing and taxation and develop theoretical and/or methodological approaches to solving problems, • practice scientific research by writing a seminar paper, • practice handling scientific literature in German and English.
Contents	a range of different contents, as listed in timetable
Teaching format	Seminar (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Knowledge gained from attending several combined lecture-practical modules in Auditing and Taxation
Possible use of the module	The module is a compulsory module in the second study phase of the Bachelor degree program Business Administration (BWL), in the Business Administration area of concentration Auditing and Taxation ("Wirtschaftsprüfung und Steuern").
Form, requirements and language of module examination	<p>The examination tasks for this module comprise, as a rule, a seminar paper, a presentation, as well as active contribution to seminar discussions. Other additional examination tasks may be announced at the beginning of the semester (at the latest), e.g. a written examination and/or a thesis paper and/or presentation of a case study. It is compulsory to attend all seminar sessions.</p> <p>German or English, as listed</p>
Total work load	6 credit points, of which 2 credit points will be awarded for general professional skills ("ABK-Anteil")
Frequency of offering	as a rule, every semester, either weekly throughout semester or as an intensive "block" seminar
Duration of course	one semester

Module title:	Aktuelle Probleme aus Wirtschaftsprüfung und Steuern (BA-WPSTEU 6(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Current Issues in Auditing and Taxation
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • learn about specific and current problems from the areas of auditing or taxation from a variety of theoretical and methodological perspectives, • acquire theoretical and methodological knowledge on the relevant topic area, also with the aid of selected pieces of original scientific literature, e.g. research articles, • learn to form their own critical judgements on solutions to problems and argumentation on the relevant topic area in accordance with scientific criteria, • learn to develop and evaluate, with the aid of theory, their own suggestions for solutions to problems, • gain knowledge about tax changes in the light of digitization.
Contents	<p>Various current topic areas from the whole field of auditing and taxation</p> <p>Impact of digitization on the modernization of tax system and profession</p>
Teaching formats	Lecture/practical course or interactive teaching formats, such as, e.g. group debates and discussions (4 credit hours) as announced at the beginning of the semester
Language of instruction	German or English, as listed
Requirements for participation	Students should have completed the first study phase of the Bachelor degree program Business Administration (BWL).
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Auditing and Taxation in the second study phase of the degree program (=3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest
Duration of course	one semester

Module title:	Einfluss der Besteuerung auf Rechtsformwahl und Umwandlungen (BA-WPSTEU 7(D))
Module type:	Elective module in semester 5 or 6 in the second study phase of the degree program
Module level:	Advanced module
English translation:	Impact of Taxation on Choice and Change of Corporate Legal Form
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain knowledge about German corporate tax law • recognize the differences between taxing partnerships and corporations • learn the procedure for choosing the optimum legal form in terms of tax • master the structuring measures for optimizing the chosen legal form in terms of tax • learn the tax-related consequences with regard to transforming organizations (change of form, transfer of assets, mergers, de-mergers) • exercise legal rights in an optimum manner with regard to transformation processes • gain knowledge about tax changes in the light of digitization
Contents	<ul style="list-style-type: none"> • fundamental taxation principles with regard to partnerships and corporations • taxation of special legal forms ("Sonderrechtsformen") (company split, GmbH & Co. KG, GmbH & Still) • procedure for tax burden comparisons (casuistic tax assessment simulation, partial tax bill, scoring model) • taxation principles with regard to family members and family-controlled businesses • taxation of change in legal form and other transformation processes (mergers, de-merger, share swaps) • impact of digitization on the modernization of tax system and profession
Teaching formats	Lecture (2 credit hours), practical courses (2 credit hours)
Language of instruction	German or English, as listed
Requirements for participation	Students are strongly advised to attend the module Business Taxation ("Ertragsbesteuerung der Unternehmen") before attempting this module.
Possible use of the module	<p>This module is offered as one of the required elective modules in the Business Administration area of concentration Auditing and Taxation in the second study phase of the degree program (=3rd year of study).</p> <p>The module can also be taken in the second study phase in the Business Administration program in other areas of concentration and in the elective area, provided there is a sufficient number of places available.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>

Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	as a rule, every summer semester
Duration of course	one semester

Information for Elective Area (Semesters 5 and 6):

- You may have modules from other faculties and universities acknowledged (including those with more or less than 6 CP per module).
- Taking advantage of the “elective area” (“Freier Wahlbereich”) with modules from another area of concentration effectively allows you to study two areas of concentration.
- Provided you completed partial modules from another area of concentration with a written examination, you can have these acknowledged in the elective area (e.g. with 3 CP).

List of Modules Elective Area

Acronym	Module title	CP	Offered (normally)
BA-FRWB-LATEX 1	Introduction to Document Preparation System LaTeX	3	every semester
	Intensive “block” (3 credit hours)		
BA-FRWB-LATEX 2	Advanced LaTeX	3	every semester
	Intensive “block” (3 credit hours)		
BA-FRWB-R-KURS	Introduction to Statistical Software R	3	every semester
	Intensive “block” (3 credit hours)		
BA-FRWB-UR	Company Law	6	SuSe
	Lecture (2 credit hours), practical course (2 credit hour)		
BA-FRWB-MATLAB	Introduction to Matlab	3	every semester
	Intensive “block” (3 credit hours)		
BA-FRWB-DATEV	DATEV Case Study	6	as listed
	Lecture with integrated practical course in the form of a case study (2 credit hours)		

Module title:	Einführung in das Textsatzsystem LaTeX (BA-FRWB-LATEX 1)
Module type:	Elective area
English translation:	Introduction to Document Preparation System LaTeX
Learning outcomes	Students are able to produce a seminar paper/final dissertation using the professional document preparation system LaTeX. In particular, students gain competence with regard to formatting, outlines, generating reference lists and working with mathematical formulae.
Contents	Installation and configuration of a complete LaTeX environment; text production and structured chapters/headings, i.e. organization of texts; typesetting of mathematical formulae; producing diagrams and charts; generating tables of contents, lists of figures and tables; generation of reference lists; referencing of contents and sources, and so on.
Teaching formats	Intensive “block” (3 credit hours)
Language of instruction	German, unless otherwise listed.
Requirements for participation	none
Possible use of the module	<p>This module can be taken at any time during the Bachelor degree program in Business Administration (BWL) in the elective area.</p> <p>The module can serve in the case of free capacity, with the approval of the program director, as part of another Bachelor degree program.</p>
Form, requirements and language of module examination	<p>The examination tasks of this module consists either of a written examination or an oral examination.</p> <p>The actual examination form will be announced at the beginning of the course.</p> <p>Language of the module examinations: German, unless otherwise listed.</p>
Total work load	3 credit points
Frequency of offering	once a semester
Duration of course	one semester

Module title:	LaTeX für Fortgeschrittene (BA-FRWB-LATEX 2)
Module type:	Elective area
English translation:	Advanced LaTeX
Learning outcomes	This module is based on the previous module Introduction to Document Preparation System LaTeX (“Einführung in das Textsatzsystem LaTeX”) and enables students to produce a professional slide presentation and sophisticated diagrams and illustrations with the aid of LaTeX.
Contents	Working with the beamer class, producing slides from existing LaTeX documents, students draft and produce their own diagrams and illustration using LaTeX
Teaching format	Intensive “block” (3 credit hours)
Language of instruction	German, unless otherwise listed
Requirements for participation	Students should have passed the written examination on the module Introduction to Document Preparation System LaTeX (“Einführung in das Textsatzsystem LaTeX”).
Possible use of the module	<p>This module can be taken at any time during the Bachelor degree program in Business Administration (BWL) in the elective area.</p> <p>The module can serve in the case of free capacity, with the approval of the program director, as part of another Bachelor degree program.</p>
Form, requirements and language of module examination	<p>The examination tasks of this module consists either of a written examination or an oral examination.</p> <p>The actual examination form will be announced at the beginning of the course.</p> <p>Language of the module examinations: German, unless otherwise listed.</p>
Total work load	3 credit points
Frequency of offering	once a semester
Duration of course	one semester

Module title:	Einführung in die Statistik-Software R (BA-FRWB-R-KURS)
Module type:	Elective area
English translation:	Introduction to the Statistical Software R
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain basic knowledge about how R and RStudio work • gain general knowledge about various different functionalities available in R for statistical analysis • are capable of producing independently simple, practical functions for solving statistical problems
Contents	<ul style="list-style-type: none"> • fundamental commands for computing different data types • use of statistical analysis functionality • computing different distribution-specific ratios • how to code your own function • how to present datasets and results in diagrams • working with large datasets • control structures • linear regression • generalized linear models
Teaching format	Intensive “block” (3 credit hours)
Language of instruction	German, unless otherwise listed
Requirements for participation	none
Possible use of the module	<p>This module can be taken at any time during the Bachelor degree program in Business Administration (BWL) in the elective area.</p> <p>Students of Business Mathematics and Business Engineering may also join this module.</p> <p>The module can serve in the case of free capacity, with the approval of the program director, as part of another Bachelor degree program.</p>
Form, requirements and language of module examination	<p>The examination tasks of this module consists either of a written examination or an oral examination.</p> <p>The actual examination form will be announced at the beginning of the course.</p> <p>Language of the module examinations: German, unless otherwise listed.</p>
Total work load	3 credit points
Frequency of offering	as a rule, every semester.
Duration of course	one semester

Module title:	Unternehmensrecht (BA-FRWB-UR)
Module type:	Elective area
English translation:	Company Law
Learning outcomes	Having completed this course, students gain specialized legal training at a basic level in the area of German company law, and are capable of forming an informed assessment of situations and problems of a company-legal nature which frequently occur in business practice, e.g. start-ups, questions of competence and authority, issues of liability, fiduciary duties, drafting of partnership agreements and transfer of company shares. Students should also be able to clarify effectively complicated issues in consultation with lawyers and/or legal departments.
Contents	<p>In this module, special emphasis will be placed on the following:</p> <p>The most important partnerships:</p> <ul style="list-style-type: none"> • private corporations (Gesellschaft bürgerlichen Rechts, or GbR) • general partnerships (offene Handelsgesellschaft, or oHG) • limited partnerships (Kommanditgesellschaft, or KG) • the most important corporations: • private limited companies (Gesellschaft mit beschränkter Haftung, or GmbH) • stock market-listed companies (Aktiengesellschaft, or AG)
Teaching format	Lecture (2 credit hours) with practical course (2 credit hour)
Language of instruction	German, unless otherwise listed
Requirements for participation	<p>No formal requirements; students are strongly advised to attend the module Business Law ("Wirtschaftsprivatrecht") before attempting this module.</p> <p>Students studying the area of concentration Auditing and Taxation ("Wirtschaftsprüfung und Steuern") will particularly benefit from this module in semester 4.</p>
Possible use of the module	<p>This module can be taken at any time during the Bachelor degree program in Business Administration (BWL) in the elective area.</p> <p>The module can also be taken in the second study phase in the Business Administration area of concentration.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load	6 credit points
Frequency of offering	every summer semester
Duration of course	one semester

Module title:	Einführung in die Programmiersprache Matlab (BA-FRWB-MATLAB)
Module type:	Elective area
English translation:	Introduction to Matlab
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • gain fundamental knowledge about the most important functions and applications of Matlab • acquire programming skills for independent solution of a variety of different problems • learn special options for implementing professional visualizations of their own analyses
Contents	<ul style="list-style-type: none"> • elementary mathematical commands • handling single and multidimensional arrays • producing diagrams • generating random values • using existing functions in Matlab • how to program your own functions • control structures • problem analysis and steps for technical solution
Teaching format	Intensive “block” (3 credit hours)
Language of instruction	German, unless otherwise listed
Requirements for participation	none
Possible use of the module	<p>This module can be taken at any time during the Bachelor degree program in Business Administration (BWL) in the elective area.</p> <p>Students of Business Mathematics and Business Engineering may also join this module.</p> <p>The module can serve in the case of free capacity, with the approval of the program director, as part of another Bachelor degree program.</p>
Form, requirements and language of module examination	<p>The examination tasks of this module consists either of a written examination or an oral examination.</p> <p>The actual examination form will be announced at the beginning of the course.</p> <p>Language of the module examinations: German, unless otherwise listed.</p>
Total work load	3 credit points
Frequency of offering	as a rule, every semester
Duration of course	one semester

Module title:	DATEV Fallstudie Kanzleipraxis (BA-FRWB-DATEV)
Module type:	Elective area
Module level:	Advanced module
English translation:	DATEV Case Study
Learning outcomes	<p>Students:</p> <ul style="list-style-type: none"> • learn how to use theoretical knowledge when working on practice-based cases, • can analyze a situation with informed judgement, • can manage market-leading information technology, • develop, evaluate and realize, with the aid of theory, their own suggestions for solving problems, • acquire the basic information needed in the profession of tax consultant.
Contents	<p>Practice-based simulation of work in a tax consultancy:</p> <ul style="list-style-type: none"> • client management, • drafting monthly accounts, • drafting concluding accounts, • drafting annual reports, • calculating tax provisions for corporate entities and commercial trading companies, • compiling income tax declarations of external shareholders, • analyzing tax planning opportunities.
Teaching format	<p>Lecture with integrated practical course in the form of a case study (2 credit hours)</p> <p>This teaching format requires active participation on the part of the students.</p>
Language of instruction	German
Requirements for participation	Students should have completed the first study phase of the Business Administration Bachelor degree program (BWL).
Possible use of the module	<p>This module can be taken in the second study phase of the Business Administration Bachelor degree program (BWL) in the elective area.</p> <p>The module can be taken as a compulsory or an elective module in other Bachelor degree programs, provided there is an appropriate reciprocal agreement with the Faculty of Business Administration.</p>
Form, requirements and language of module examination	The module examination is a written examination set in the language of instruction.
Total work load of the module	6 credit points
Frequency of offering	occasionally offered so as to round out particular courses taught on specific and current topics of interest in the Elective area
Duration of course	one semester