

Module Handbook for the Bachelor of Arts BWL - Business Management at the Alanus University

Economic Content (Compulsory Lectures)

BA 1	Commercial Mathematics
BA 2	Commercial Information Technology
BA 3	General Business Management I
BA 4	General Business Management II
BA 5	Microeconomics
BA 6	Macroeconomics
BA 7	External Accounting
BA 8	Statistics
BA 9	Internal Accounting
BA 10	Controlling
BA 11	Investing and Financing
BA 12	Law
BA 13	Organisation
BA 14	Human Resources
BA 15	Marketing

The 6 economic specialisation modules will follow (BA 17 to BA 22).

Commercial mathematics			
Module code	Module Responsibility	Credit points	Date
BA 1		6 CP	30.05.2006
Course of study	Recommended Placement	Duration	Periodicity
Business administration	1st semester	1 semester	annually
Prerequisites for participation			
Admission to course of study			
Module Objective			
<p>The module is designed to develop the fundamental knowledge of mathematics the students will need for their course of study.</p> <p>With the aid of the acquired understanding the students will be able to follow the lectures and exercises in other subjects (investment calculation, cost and performance calculation, statistics, micro and macro economics) more easily.</p>			
Module Content			
<p>I. Fundamentals</p> <ul style="list-style-type: none"> ▪ Rule of three and composite rule of three calculations. ▪ Percentage and parts per thousand calculations (calculation of percentage, parts per thousand calculation, increased basic value, decreased basic value) ▪ Calculating in fractions ▪ Interest calculations (simple interest, compound interest) ▪ Linear equations and inequations ▪ Powers, roots and logarithms ▪ Nonlinear equations (quadratic equations, biquadratic equations) ▪ Sequences and progressions <p>II. Functions in one variable, limit values, steadiness and derivatives</p> <ul style="list-style-type: none"> ▪ Special functions in one variable ▪ Limit values ▪ Differentiation <p>III. Techniques of differentiation</p> <ul style="list-style-type: none"> ▪ Rules ▪ Extreme values and turning points ▪ The rules of de l'Hostital <p>IV. Integral calculation</p> <ul style="list-style-type: none"> ▪ The undefined integral ▪ The defined integral ▪ Calculating with integrals <p>V. Functions of various variables</p> <p>VI. Basic terminology</p> <ul style="list-style-type: none"> ▪ Partial derivations, total differential ▪ Extreme values ▪ Homogenous functions and the Euler theorem ▪ Optimizing under secondary conditions 			

Method of teaching				
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer				
Examination modalities				
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.				
Literature				
Ohse, D.: Mathematik für Wirtschaftswissenschaftler 1, 5. Aufl., München, Vahlen, 2002 Rommelfanger, H.: Mathematik für Wirtschaftswissenschaftler, Band 1, 6. Auflage, Elsevier GmbH, Spektrum Akademischer Verlag, Heidelberg 2004 Rommelfanger, H.: Mathematik für Wirtschaftswissenschaftler II, 5. Auflage, Spektrum Akademischer Verlag Heidelberg 2002				
Workload				
Contact hours (60), preparation (30), exercises (30), revision(60)				
Modular Structure				
Nr.	type	Description	Lecturer	Credit points
1	Lecture	Mathematics	Dipl. HL M. Petermann	4
2	Exercise	Mathematics	Dipl. HL M. Petermann	2
Sum				6

Commercial Information Technology			
Module code	Module Responsibility	Credit points	Date
BA 2		6 CP	30.05.2006
Course of study	Recommended Placement	Duration	Periodicity
Business administration		1 semester	annually
Prerequisites for participation			
Admission to the course of study			
Module Objectives			
<p>The course pursues aims both within the theoretical and practical area: within the theoretical range the students will become familiar with fundamental issues of information and communication systems and/or technologies. This begins with the understanding of the function of the PC and its embedding into local and global nets.</p> <p>In a next step the students will learn the basics of data management as well as support of operational functions and processes by data processing and should understand and be able to illustrate these. On the basis of this knowledge the students become acquainted with a broad line-up of modern integrated application systems in industry and service.</p> <p>Beyond that it is necessary to learn the fundamentals of system development as well as of operational information management. The course's main aim is to give students an understanding of the mode of operation, potentials and limits of IT in the economy and therefore to train them as judicious specialized users.</p> <p>In the practical part students will learn to handle different types of software and to solve problems occurring from operational, if necessary also from students' everyday life. These include the efficient creation of correctly formatted documents, the compilation of presentations, the assembling of data consistent excel sheets as well as the use of simple data base systems.</p>			
Module Content			
<ul style="list-style-type: none"> • Hardware and software basics • Depiction of selected theories regarding assembly and use of operational information systems • Technical-economical basics of computer science application in the company • Net-based systems and cooperative inter-company applications Modern concepts such as electronic business and mobile commerce • Forms of computer networking • Methods of data, function and process modelling • Use of data bases, data base management, data mining • Algorithm drafting • Procedures in programming 			

- Procedural models of software development and the management of appropriate projects, in which the quality of the developing products is also examined in detail.
- Procedures in information management with the parts organisation of IT/IS units in corporations, outsourcing and external procurement.
- Questions regarding data protection and data security
- Modern operational information systems in practical applications
- IT infrastructure in a subsidised retail firm using a case study

Method of teaching

Theory and practice-relevant tasks, drafting of information from different sources, information transfer, exercises, practical use of Excel, Powerpoint and Word

Examination modalities

Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.

Literature

Stahlknecht, P: Wirtschaftsinformatik, 11. Auflage, Springer-Verlag, Berlin, 2005
 Mertens, P./, Bodendorf, F./ König, W./ Picot, A./ Schumann, M./Hess, T.: Grundzüge der Wirtschaftsinformatik, 9.Auflage, Springer-Verlag, Berlin 2005.

Workload

Contact hours (60), preparation (60), revision (30), exercise (30)

Modular structure

Nr.	Type	Description	Lecturer	Credit points
1	Lecture	Basics of commercial informatics	N.N.	3
2	Case example	IT-infrastructure	Roman Melcher	2
3	PC laboratory	Information systems in practical applications		1
4	Voluntary exercise	Office applications		0
Sum				6

General Business Management I			
Module code	Module responsibility	Credit points	Date
BA 3		6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	1st semester	1 semester	annually
Prerequisites for participation			
Admission to course of study			
Module Objectives			
<p>The module provides a general introduction to business economics. Apart from the basics the students learn to recognize the coherences and provide connections.</p> <p>For the course's financial-economic focus "basics of business administration I" the subject is the payment sphere of ventures. The students will be introduced to the basics of internal and external bookkeeping of companies as well as to investment and financing theory. Furthermore it details the fundamentals of modern management teachings, and of fundamental connections in business administration and their linkages.</p>			
Module Contents			
<ul style="list-style-type: none"> • Classification of business administration • Issues regarding investment and financing • Change over time of the functions regarding the accounting area of finance • Content of the modern, decision-oriented perspective of the payment sphere • External accounting (commercial law end-of-year balancing as instrument of information for, above all, external addressees as well as instrument for the calculation of payable profit) • Internal account system (modern sectional cost calculating systems in comparison to traditional complete cost calculating systems) • Investment and financing theory (methods of dynamic profitability calculation as well as the characterisation of different forms of financing) • Organisation and personnel • Corporate governance 			
Method of teaching			
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer			
Examination modalities			
Proof of participation will be acquired by regular and active participation. Credits will be			

gained by preparing a term paper and writing a 90-minute examination at the end of the semester.

Literature

HUMMEL, Siegfried/ MÄNNEL, Wolfgang (1990): Kostenrechnung, Bd.1, 4. Aufl., Wiesbaden.
 HUMMEL, Siegfried/ MÄNNEL, Wolfgang (1991): Kostenrechnung, Bd. 2, 3. Aufl., Wiesbaden.
 OLFERT, Klaus (2003): Kostenrechnung, 13. Aufl., Ludwigshafen.
 ORDELHEIDE, Dieter (1998): Externes Rechnungswesen, in: Bitz, Michael u.a. (Hrsg.): Vahlens Kompendium der Betriebswirtschaftslehre, Bd.1, 4. Aufl., München, S. 475-586.
 SCHIERENBECK; Henner (1996): Grundzüge der Betriebswirtschaftslehre, 12. Auflage, Giessen
 SCHILDBACH, Thomas (2000): Der handelsrechtliche Jahresabschluß, 6.Aufl., Herne, Berlin
 SCHMIDT, Andreas (2001): Kostenrechnung, 3. Aufl., Stuttgart.
 SCHMIDT, Reinhard H./ TERBERGER, Eva (1997): Grundzüge der Investitions- und Finanzierungstheorie, 4. Aufl., Wiesbaden.
 WÖHE, Günter (2002): Einführung in die allgemeine Betriebswirtschaftslehre, 21. Auflage, München

Workload

Contact hours (60), preparation (60), revision (60)

Modular structure

Nr.	Type	Description	Lecturer	Credit points
1	Lecture and exercise	Fundamentals of business administration	Prof. Dr. Clement	3
2	Exercise	Business administration exercise	N.N.	1
3	Lecture and exercise	Fundamentals of corporate governance	N.N.	2
Sum				6

General Business Management II			
Module code	Module responsibility	Credit points	Date
BA 4		6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	2nd semester	1 semester	annually
Prerequisites for participation			
ABWL I is recommended			
Module Objectives			
<p>Due to the course's commodity-economic focus ,the subject of this module is the stream of goods from the markets of origin through the enterprises down to the final consumers.</p> <p>The module encompasses the entire creation of value chain, which is worked out on a concise level. The students receive a broad overview of the requirements of sole proprietorships, the upstream and downstream stages in the process chain as well as the arising problem fields during the collective process. The significance of marketing is clarified and integrated in the collective structure.</p>			
Module Content			
<ul style="list-style-type: none"> • Production economics contains of: Technology, production theory, success theory, elements of production planning and control (PPS) • Marketing and procurement economics • Introduction to marketing and the assignment range of marketing doctrine, the market as arena of demand and supply behaviour • Marketing goals and strategies as well as the sales policy instruments of companies • Market processes and decision making in marketing from the perspective of the supplier and the demander • Marketing in procurement markets • Marketing logistics 			
Method of teaching			
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer			
Examination modalities			
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.			

Literature				
WÖHE, Günter (2002): Einführung in die allgemeine Betriebswirtschaftslehre, 21. Auflage, München				
SCHIERENBECK; Henner (1996): Grundzüge der Betriebswirtschaftslehre, 12. Auflage, Giessen				
KUHLMANN, Friedrich (2003): Betriebswirtschaftslehre, 2. Auflage, Frankfurt a. M.				
Workload				
Contact hours (45), preparation (45), revision (45), seminar (45)				
Module structure				
Nr.	Type	Description	Lecturer	Credit points
1	Lecture and exercise	Fundamentals of marketing	Dr. S. Wartenberg	2
2	Lecture and exercise	Fundamentals of economics of production	N.N.	2
3	Lecture and exercise	Fundamentals of economics of sales and procurement	N.N.	2
Sum				6

Microeconomics			
Module code	Module responsibility	Credit points	Date
BA 5	Prof. Dr. M. Mau	6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	2nd semester	1 semester	annually
Prerequisites for participation			
Mathematics			
Module Objectives			
<p>The aim of the module is to introduce the students to the basics of interaction of supply and demand market - and thus mediate regarding market equilibrium or imbalance. Accordingly the basics of different types of market (monopoly, oligopoly and complete competition) and their characteristics will be taught. On completion of the module the students should be able to understand the basic problems of managing from a micro-economic point of view.</p>			
Module Content			
<ul style="list-style-type: none"> • Demand and supply • Basic model of perfect competition (behaviour of private households (household theory) and of enterprises (enterprise theory)) • Market equilibrium • Assumptions of this market model (monopoly markets and the case of asymmetrical information) • General equilibrium theory 			
Method of teaching			
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer			
Examination modalities			
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.			

Literature				
FRANK, R. H. (1997), Microeconomics and Behavior, 3rd Ed., McGraw Hill, New York u.a.O.				
PINDYCK, R. S. und D. L. RUBINFELD (2005), Mikroökonomie, 6. Auflage, Pearson Studium, München.				
VARIAN, H. (2004), Grundzüge der Mikroökonomik, 6. Aufl., Oldenbourg, München.				
Workload				
Contact hours (30), preparation (30), revision (30), seminar (30)				
Module structure				
Nr.	Type	Description	Lecturer	Credit points
1	Lecture	Fundamentals of microeconomics	Prof. Dr. M. Mau	3
3	Seminar	Fundamentals of microeconomics	Prof. Dr. M. Mau	3
Sum				6

Macroeconomics			
Module code	Module responsibility	Credit points	Date
BA 6	Prof. Dr. S. Koolmann	6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	3rd semester	1 semester	annually
Prerequisites for participation			
Microeconomics, commercial mathematics			
Module Objectives			
<p>The module is designed to introduce students to the behaviour and the determining reasons of economic aggregates. These include for example the gross income of all economic subjects of a national economy, economic cycles and recessions, rates of inflation, unemployment figures, exchange rates or overall economic growth. The module's main focus is on the interaction of the commodity markets, job market and financial asset markets of the national economy. On completion of the module the students should be able to understand the fundamental concepts and models of macroeconomics.</p>			
Module Content			
<ul style="list-style-type: none"> • Basics of macroeconomic accounting • Classical-neoclassical theory • Keynesian theory • The Keynesian universal model • Mode of operation of different monetary systems • Overall economic demand in closed and open national economies (ISLM model) • Overall economic supply and employment market • Overall economic equilibrium • Micro-funding and budget restriction of the state • Introduction to the theory of growth • Inflation and monetary policy • Exchange rate and interest difference • Monetary policy and financial markets 			
Method of teaching			
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer			

Examination modalities				
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.				
Literature				
MANKIWI, Gregory Nicholas (2003); Macroeconomics, 5. ed. - New York : Worth Publ. DORNBUSCH, Rüdiger (2003): Makroökonomik, 8. Auflage, Oldenbourg, München BLANCHARD, Olivier (2004): Makroökonomie, 3. Auflage, Pearson Studium, München GERDESMEIER, D. (2004): Geldtheorie und Geldpolitik, Bankakademie-Verlag, Frankfurt am Main ROSE, K. / SAUERNHEIMER, K. (1999): Theorie der Außenwirtschaft, Vahlen, München				
Workload				
Contact hours (30), preparation (30), revision (30), seminar (30)				
Module structure				
Nr.	Type	Description	Lecturer	Credit points
1	Lecture	Fundamentals of macroeconomics	Prof. Dr. S. Koolmann	3
2	Seminar	Fundamentals of macroeconomics	Prof. Dr. S. Koolmann	1
3	Lecture and exercise	Money and currency	Dipl. Oek. M. Anders	2
Sum				6

Financial reporting			
Module code	Module responsibility	Credit points	Date
BA 7		6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	2nd semester	1 semester	annually
Prerequisites for participation			
ABWL I			
Module Objectives			
<p>The aim of this module is it to familiarise the students with the technology of the corporate accounting system. Special emphasis is placed on the fundamental problems of double record keeping. On completion of this module the students should be able to completely comprehend, arrange and document all business transactions accumulating in an enterprise.</p>			
Module Content			
<ul style="list-style-type: none"> • Placement of financial accounting into the corporate accounting system • Land register, general ledger, subsidiary book • Methodology of double record keeping • Opening and closing of inventory and profit-and-loss accounts • Accounts with inventory and profit-or-loss allotment • More difficult entries of current business dealings • Preparatory closing entries • Profit ascertainment • Profit and loss and balance sheet compilation (classification regulations) • Particularities of profit and loss in dependence on the form of enterprise • Principles of proper accounting • Balance sheet analysis / balance sheet key data • Special balance sheet / interim balance sheet / consolidated balance sheet 			
Method of teaching			
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer			
Examination modalities			
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.			

Literature				
BUCHNER, Robert (2004): Buchführung und Jahresabschluss, 7. Auflage, Vahlen, München				
WÖHE, Günter (2002): Grundzüge der Buchführung und Bilanztechnik, 4. Auflagen, Vahlen, München				
Workload				
Contact hours (30), exercises (30), preparation (60), revision (60)				
Module structure				
Nr.	Type	Description	Lecturer	Credit points
1	Lecture	Accounting and annual statement of account	N.N.	3
2	Exercise	Accounting and annual statement of account	N.N.	3
Sum				6

Statistics			
Module code	Module responsibility	Credit points	Date
BA 8		6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	3rd semester	1 semester	annually
Prerequisites for participation			
Commercial mathematics, ABWL I			
Module Objectives			
Statistic procedures are used profitably in many areas (economics, society, science, administration) and the results are the basis for many decision making processes. The course aims to give students a fundamental understanding and the knowledge of limits and possibilities of statistic procedures.			
Module Content			
<ul style="list-style-type: none"> • Function, mode of operation and problems of commercial statistics • Data acquisition, yardsticks, evaluation of data • Selected areas of application of business statistics • Fundamentals of probability calculation (experiments of coincidence and events, probability terms, addition theorem, conditional probability and independent events, multiplication theorem, total probability, Bayes' theorem) • Variables of randomness and their distribution and parameters (Variables of randomness and their scaling , grouping of values of variables , distribution of discrete and constant variables of randomness) • Parameter of variables of randomness (location parameter (averages), arithmetic mean and expected value, mode, median and quantiles, harmonic median, dispersion parameter, range, quartile distance, mean absolute deviation, variance and standard deviation) • Discussion of location and dispersion dimensions • Important distribution models • Theory of random sampling • Statistic estimation procedure • Statistic test procedure • Two-dimensional frequency distribution and/or probability distribution • Regression analysis • Time series analysis 			

Method of teaching				
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer				
Examination modalities				
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.				
Literature				
<p>BAMBERG, G., BAUR, F. (2002): Statistik, 12. Aufl., Oldenbourg-Verlag, München/Wien BOL, G. (1998): Deskriptive Statistik, 4. Aufl., Oldenbourg-Verlag, München, Wien HOCHSTÄDTER (1991): Statistische Methodenlehre, Verlag Harri Deutsch, Frankfurt/M. LEINER, B. (1996): Einführung in die Statistik, 7. Aufl., Oldenbourg-Verlag, München/Wien LIPPE, P. v. d.: Wirtschaftsstatistik, 5. Aufl., G. Fischer-Verlag, Stuttgart 1996. RINNE, H. (1996): Wirtschafts- und Bevölkerungsstatistik, 2. Aufl., Oldenbourg-Verlag, München/Wien SCHULZE, Peter M. (1998): Beschreibende Statistik, 3. Auflage, Oldenbourg Verlag, München/Wien ZWER, R. (1994): Einführung in die Wirtschafts- und Sozialstatistik, 2. Aufl., Oldenbourg-Verlag, München/Wien</p>				
Workload				
Contact hours (30), preparation (60), revision (30), exercise (30)				
Module structure				
Nr.	Type	Description	Lecturer	Credit points
1	Lecture	Statistics	Dr. H. Barth	3
2	Exercise	Statistics	Dr. H. Barth	3
Sum				6

Management accounting			
Module code	Module responsibility	Credit points	Date
BA 9		6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	3rd semester	1 semester	annually
Prerequisites for participation			
Financial reporting, ABWL I			
Module Objectives			
<p>This module is designed to give students an understanding of the three major tasks of the costing and performance calculation (planning, control and tasks of publication) and will enable them to undertake these tasks independently.</p> <p>The aim of this module is to familiarise the students with collecting, processing and evaluation of all company-relevant numeric information. This includes cost-type accounting, cost-centre accounting and cost-unit accounting.</p>			
Module Content			
<ul style="list-style-type: none"> • Overview of the accounting system • Differences financial reporting – management accounting • Fundamentals of cost accounting and performance accounting • Cost element accounting • Cost centre accounting • Product costing • Period costing • Calculation of offers • Amortization of direct costing and full costing • Contribution margin accounting • Cost accounting (rigid and flexible) • Direct costing • Break even point analysis 			
Method of teaching			
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer			
Examination modalities			
Proof of participation is acquired through regular and active participation. Credits through the preparation of a term paper and the writing of a 90-minute long examination at the end			

of the semester.

Literature

HANS, Lothar (2002): Grundlagen der Kostenrechnung, Oldenbourg Verlag, München/Wien

GÖTZE, UWE (2004): Kostenrechnung und Kostenmanagement, 3. Auflage, Springer Verlag, Berlin

WEBER, Jürgen (2002): Einführung in das Rechnungswesen: Kostenrechnung und Bilanzierung, 6. Auflagen, Schäfer und Poeschel, Stuttgart

Workload

Contact hours (30), preparation (60), revision (60), exercise (30)

Modular structure

Nr.	type	Description	Lecturer	Credit points
1	Lecture	Cost accounting and performance accounting	N.N.	3
2	Exercise	Cost accounting and performance accounting	N.N.	3
Sum				6

Controlling			
Module code	Module responsibility	Credit points	Date
BA 10		6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	4th semester	1 semester	annually
Prerequisites for participation			
ABWL I+II, financial reporting, management accounting			
Module Objectives			
<p>The students recognize the meaning of controlling, master important instruments and understand the limits of control in relation to governance.</p> <p>Apart from the necessary apparatus for successful controlling the negative consequences of delusional planning, excessive goal negotiations, budget controls, top down micromanagement and blindness in relation to actual market events will also be responded to.</p>			
Module Content			
<ul style="list-style-type: none"> • Tasks, organisation und instruments of company controlling • Theories and techniques for current control of business transactions and liquidity • Money back report, cash flow analysis, financial statement, profit and loss calculation • Execution of plan-IST comparisons and associated profitability analysis • Creation of a controlling division and manifestations of controlling • Strategic Controlling and strategic planning • Value-oriented control concepts • Strategic control and information • Balanced scorecard • Planning of operational goals and measures • Budgeting and procedures of cost reduction • Zero base budgeting • Operatives controlling • Tactical planning and control • Creation-of-value calculation 			

Method of teaching				
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer				
Examination modalities				
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.				
Literature				
BAUM, Heinz-Georg (2004): Strategisches Controlling, 3. Auflage, Schäffer und Poeschel, Stuttgart REICHMANN, T. (2001): Controlling mit Kennzahlen und Managementberichten, 6. Aufl., Vahlen, München, 2001 DELLMANN, K.-L (1994).: Controlling von Produktivität, Wirtschaftlichkeit und Ergebnis, Schäffer-Poeschel, Stuttgart, WEBER, Jürgen (2004): Einführung in das Controlling, 10. Auflage, Schäffer-Poeschel, Stuttgart				
Workload				
Contact hours (30), Exercise (10), forum (5), seminar (15), term paper (30), preparation (30), review (60)				
Module structure				
Nr.	Type	Description	Lecturer	Credit points
1	Lecture	Fundamentals of controlling	Dr. T. Lobenstein	2
2	Exercise	Fundamentals of controlling	N.N.	1
3	Forum	Balanced scorecard	N.N.	1
4	Seminar	Value-oriented control concepts	Dr. G. Rehn	2
Sum				6

Investing and financing			
Module code	Module responsibility	Credit points	Date
BA 11		6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	3rd semester	1 semester	annually
Prerequisites for participation			
Commercial mathematics			
Module Objectives			
The students will be able to recognise the diverse method spectrum of investment and financing theory. They will gain an understanding of decision-related financing possibilities and investment computing procedures and will be able to select and apply an adequate investment calculation for the given operational decision situation.			
Module Content			
<ul style="list-style-type: none"> • Sources and instruments of financing • Quellen und Instrumente der Finanzierung, • Externe und Interne Finanzierung, • Basics of financial mathematics, managerial budgeting relating to financial policy decisions (Financial planning: capital requirements / optimising) • Asset and capital structure organization, financing rules, ideal debt ratio • Evaluation of financial assets and material investments • Consideration of risk, portfolio selection theory, leverage effect • Fiscal statement analysis (asset structure, liquidity situation, soundness of financing) • Statistic and dynamic methods in investment calculation • Problem of replacement • Making decisions under uncertainty • Interest uncertainty in capitalised value calculation: duration analysis • Simultaneous investment and financing planning (one-period case: constant and discrete version of the Dean model, multiple-period case: approaches with Hax/Weingartner model) and without (Hirshleifer model) maximum limits of the financing funds) 			

Method of teaching

Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer, presentations

Examination modalities

Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.

Literature

DÄUMLER; Klaus-Dieter (2000): Grundlagen der Investitions- und Wirtschaftlichkeitsrechnung, 10. Auflage, Herne

FRANKE, G. /HAX, H. (1999): Finanzwirtschaft des Unternehmens und Kapitalmarkt, 4. Auflage Berlin u. a.

Workload

Contact hours (30), exercises (30), preparation (60), review (60),

Module structure

Nr.	Type	Description	Lecturer	Credit points
1	Lecture	Fundamentals of investing	N.N.	2
2	Exercise	Fundamentals of investing	N.N.	1
3	Lecture	Fundamentals of financing	N.N.	2
4	Exercise	Fundamentals of financing	N.N.	1
Sum				6

Law			
Module code	Module responsibility	Credit points	Date
BA 12	Dr. H. Feldmann	6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	4th semester	1 semester	Annually
Prerequisites for participation			
Module Objectives			
<p>The aim of this module is to communicate to the students the fundamentals of private law. In particular this includes the part of private law which deals with (purchase) contracts, attributes of the participants in legal traffic and general terms and conditions. On completion of this module the students should know and be able to apply the legal fundamentals to commercial actions.</p>			
Module Content			
<ul style="list-style-type: none"> • Selected contractual obligations of the "special" law of contract (mainly: Sales contract, work contract, rent, loan) as well as the adhesion for incorrect products after the law of torts as well as after the product liability law • Fundamentals of private law (BGB and HGB) and legal function (dealing with "cases") • Legal attributes of the participants in legal traffic ("law subjects": natural and legal entities) including merchant characteristic and company, entrepreneur and consumer; legal objects (things and rights) • The legal transaction as action deed of private law: Coming into existence and effectiveness of contracts ("legal transaction teachings") including the effects of general trading conditions and modern consumer rights • Legal and business-legal representation under inclusion of commercial law forms of representation (power of attorney etc..) • Meaning of deadlines and appointments as well as statute of limitations, law of obligations of the BGB • Regulations of the "general" law of obligations • Emergence, contents and expiration of obligations as well as impairment of performance • Liability for "assistants" and participation of "third parties" in the contractual obligation; Indebtedness and absolute liability; kind and extent of payment of damages • Selected contractual obligations of the "special" law of contract (above all: sales contract, work contract, rent, loan) as well as liability for flawed products according to the law of torts as well as the product liability law 			

Method of teaching				
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer, presentations				
Examination modalities				
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.				
Literature				
HOFFMANN, von Bernd, Thorn, Karsten (2005): Internationales Privatrecht, 8. Auflage, München				
Workload				
Contact hours (60), preparation (60), review (60)				
Module structure				
Nr.	Type	Description	Lecturer	Credit points
1	Lecture	Law	Dr. H. Feldmann	3
2	Seminar	Practical cases	Dr. H. Feldmann	3
Sum				6

Organisation			
Module code	Module responsibility	Credit points	Date
BA 13	Dr. Stein	6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	4th semester	1 semester	annually
Prerequisites for participation			
ABWL I, ABWL II			
Module Objectives			
<p>Organisations are complex systems whose degree of complexity is determined by the number of elements, the correlation between the elements and the one or multi-dimensional cross-linking connections between them. Concepts and models for the configuration of organisational structures, the regulation of organisational processes and the steering of organisational changes will be introduced. The students will become acquainted with fundamental and continuing concepts and will be able to appraise their strengths and weaknesses.</p> <p>As continuing area of immersion the concept of social organics and enterprise ethics will be covered.</p>			
Module Content			
<ul style="list-style-type: none"> ▪ Fundamental terms of the organisation ▪ Organisational constitution (e.g.: centralisation/decentralisation, delegation/participation, standardisation/formalising) ▪ Forms of organizational structure (e.g. line, section, matrix organization) ▪ Sequence organisation and process organisation (e.g. organisation targets, view of process) ▪ Concept of the social organics ▪ Corporate constitution and corporate ethics 			

Method of teaching				
Lectures, seminaristic teaching concept, exercises, case studies				
Examination modalities				
Credits by the preparation of a term paper and by writing a 90-minute examination at the end of the semester.				
Literature				
Bea, F. X. / Göbel, E.: Organisation, 3, Auflage, Stuttgart, 2006 Frese, E.: Grundlagen der Organisation, 9. Auflage, Wiesbaden 2005 Kieser, A. / Walgenbach, P.: Organisation, 4. Auflag, Stuttgart, 2003 Rehn, G. E.: Modelle der Organisationsentwicklung, Bern und Stuttgart, 1979 Rosenstiel, L. von: Grundlagen der Organisationspsychologie, 5. Auflage, Stuttgart 2006 Schreyögg, G.: Organisation, 4. Auflage, Wiesbaden 2003				
Workload				
Contact hours (30), preparation (60), review (60), seminar (20), exercise (10)				
Module structure				
Nr.	Type	Description	Lecturer	Credit Points
1	Lecture / exercise	Fundamentals of the organization	F. A. Stein	2
2	Lecture / exercise	Social organics	G. E. Rehn	2
3	Seminar	Corporate ethics	F. A. Stein M. da Veiga	2
Sum				6

Human Resources			
Module code	Module responsibility	Credit points	Date
BA 14	Dr. Stein	6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	4th semester	1 semester	annually
Prerequisites for participation			
ABWL I, ABWL II			
Module Objectives			
<p>The module personnel depicts some important functions in the subject canon of business administration and is understood as operational and dispositive factor. Its aim is to initially demonstrate, in the basics of personnel management, the instruments of personnel functions. To do this it is necessary to clarify the tasks and aims as well as knowing the instruments. The students will be put in a position to deal with the aims and procedures regarding their feasibility. In addition the areas of focus <i>leadership and social responsibility</i> as well as <i>personnel development</i> offer interesting enhancements of the spectrum in the module personnel</p>			
Module Content			
<ul style="list-style-type: none"> • Basic terms • Personnel requirement planning • Recruitment • Choice of personnel • Personnel assignment • Personnel development • Personnel remuneration • Laying off personnel • Leadership and social responsibility 			
Method of teaching			
Seminaristic lecture event, lecture, exercise, case studies			
Examination modalities			
Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.			

Literature

Drumm, Hans-Jürgen: Personalwirtschaft, 4. Auflage, Berlin u.a. 2000
Hornstein, E. von / Rosenstiel, L. von: Ziele vereinbaren – Leistungen bewerten, München, 2000
Klimecki, Rüdiger, G. / Gmür, Markus: Personalmanagement. Funktionen – Strategien – Entwicklungsperspektiven, Stuttgart 2001
Scholz, Christian: Personalmanagement. Informationsorientierte und verhaltenstheoretische Grundlagen, München 2000
Thommen, Jean-Paul; Achleitner, Ann-Kristin: Allgemeine Betriebswirtschaftslehre, 4. Auflage, Wiesbaden 2003
Werner, Götz W.: Führung für Mündige: Subsidiarität und Marke als Herausforderungen einer modernen Führung, Universitätsverlag Karlsruhe 2006

Workload

Contact hours (30), preparation (60), review (60), seminar (20), exercise (10)

Module structure

Nr.	Type	Description	Lecturer	Credit Points
1	Lecture / exercise	Basics of personnel management	F. Stein	2
2	Lecture / exercise	Leadership and social responsibility	G. W. Werner	2
3	Seminar	Personnel development	N.N.	2
Sum				6

Marketing			
Module code	Module responsibility	Credit points	Date
BA 16	N. N.	6 CP	30.05.2006
Course of study	Recommended placement	Duration	Periodicity
Business administration	3rd semester	1 semester	annually
Prerequisites for participation			
ABWL I und ABWL II			
Module Objectives			
<p>The main objective of this module is the acquisition of key qualifications in marketing. This module will put students in a position to handle complex decision-making situations in marketing. They will gain an understanding of how to recognise and analyse chances and risks, develop suitable strategic plans, market cultivation plans and compile appropriate control mechanisms. Apart from the classic marketing basics other newer areas of responsibility and approaches will be introduced, discussed and integrated. In order to achieve this aim, apart from the teaching of subject-specific instructional contents great importance will be given to the conveyance of method knowledge. Instructional contents regarding planning methods in marketing and methods in marketing research will supply the basis for marketing-immersion specialisations in the 5th and 6th semesters.</p>			
Module Content			
<ul style="list-style-type: none"> • Marketing concepts, marketing objectives • Marketing policy, marketing and prognosis • Perspectives of marketing (theoretical, strategic, instrumental, information-oriented, implementation-oriented, institutional, leadership-related) • Behaviour of customers and corporations • Basics of market survey: Motivation of the emphasis preference measurement • Individual utility estimation: Conjoint Measurement, attitude measurement without characteristics: Multi-dimensional scaling, aggregated utility estimation: discrete choice approaches) • Fundamentals of strategic marketing (horizontal/vertical diversification, specialization) • Instrumental perspective (4 P-model: Product policy, price policy, communication policy, distribution and sales policy): range of goods structure, shelf allocation, price structuring, activities at POS, etc • Enhancement of the classic 4P-models toward category of commodities management, supply chain management, customer relationship management • Institutional perspective: service marketing, industrial goods marketing • International marketing (commercial communication, global B2B marketing, international pricing etc..) 			

<ul style="list-style-type: none"> • Life-marketing (fairs, sales, sport and cultural facilities) • Customer relationship management • Integration marketing vs. Target group marketing 				
Method of teaching				
Theory and practice-relevant tasks, drafting of information from different sources, practice exercises, information transfer, presentations				
Examination modalities				
Proof of participation will be acquired by regular and active participation. Credits will be gained by preparing a term paper and writing a 90-minute examination at the end of the semester.				
Literature				
Kotler, P. / Bliemel, F. (2001): Marketing-Management, 10. Auflage, Schäffer-Poeschl, Stuttgart				
Becker, Jochen (2006): Marketing-Konzeption : Grundlagen des ziel-strategischen und operativen Marketing-Managements, 8., überarb. und erw. Aufl., Vahlen, München				
Meffert, Heribert (2005): Markenmanagement, Gabler, Wiesbaden				
Bruhn, Manfred / Michalski, Silke (2005): Marketing als Managementprozess : Grundlagen und Fallstudien, 2., aktualisierte Aufl., Versus, Zürich				
Heilmann, Thomas (Hrsg.): Praxishandbuch internationales Marketing, Gabler, Wiesbaden				
Litz, H. P. (2000). Multivariate statistische Methoden und ihre Anwendung in den Wirtschafts- und Sozialwissenschaften. Oldenbourg-Verlag, München				
Hansen/Hennig-Thurau/Schrader: Produktpolitik, 3. Aufl., 2001				
Müller, Wolfgang (2006): Eventmarketing : Grundlagen. Rahmenbedingungen. Konzepte. Zielgruppe. Zukunft, 3., unveränd. Aufl., Verlag Dr. Müller, Saarbrücken				
Swoboda, Bernd (2002). Arbeitsbuch Marketing-Management, Schäffer-Poeschl, Stuttgart				
Workload				
Contact hours (40), preparation(60), review (60), case study (10), seminar (10)				
Module structure				
Nr.	Type	Description	Lecturer	Credit points
1	Lecture / exercises	Marketing	Dr. S. Wartenberg	2
2	Lecture / exercises	Fundamentals of marketing and market research	N.N.	2
3	Seminar	Integration marketing	N.N.	1
4	Exercise	Empiric market research exercise with SPSS	N.N.	1
Sum				6