



## Courses taught in English at School of Business Flensburg University of Applied Sciences academic year 2019/20

### Undergraduate Courses (Bachelor level) – Overview

Course title	No.	Hours/ week	ECTS	Summer	Winter	Page
Cross Culture Management – International Class	401947	8	10	-	YES	2
Management Case Studies	401323	4	5	YES	YES	3
Foreign Markets	401324	4	5	YES	YES	4
Arguing and Debating	401325	4	5	YES	YES	5
Strategic Planning and Control	401755	4	5	YES	-	6-7
Marketing Management	401425	4	5	YES	-	8
Business Simulation Game	400910	4	5	-	YES	9
Controlling with SAP ERP	400910	4	5	-	YES	10
Exploring Foreign Markets	401904	8	10	YES	-	11-12
Logistics and Supply Chain Controlling	401635	4	5	YES	-	13-14
Human Resource Management	401337	4	5	YES	YES	15
Procurement Logistics	401650	4	5	-	YES	16
Supply Chain Management	401660	4	5	-	YES	17
Business Process Management and Kaizen	400938	8	10	-	YES	18-19
Financial Reporting/Group Financial Statements	401735	4	5	-	YES	20
Investment and Finance	401335	4	5	YES	YES	21

### Postgraduate Courses (Master level) – Overview

Course title	No.	Hours/ week	ECTS	Summer	Winter	Page
Strategic Management	491130	4	6	YES	-	22
Health Care Systems ( <i>eHealth</i> )	442535	4	5	YES	-	23-24
IFRS (International Financial Reporting Standards)	491215	3	6	YES	-	25
Corporate Rating and Business Valuation	400920	3	6	-	YES	26-27
Business Audit	491230	6	11	-	YES	28
Advanced Controlling	491220	2	3	YES	-	29
Supply Chain Controlling	491315	2	4	YES	-	30

## Cross Culture Management – International Class (no. 400947)

Semester:	Course no.:	Hours per week (in class):	Estimated workload:	Credit Points:	Offered in:
4 I 5		8	300h	10	Winter semester

### Pre-requisites:

Basic knowledge of English

### Description of contents:

Culture and economy in the EU

- student presentations on their country of origin
- discussion about similarities and differences between individual countries

International management

- specifics of international entrepreneurship
- strategic planning and control
- management control in multinational enterprises (currency translation, transfer pricing...)
- investment and finance
- marketing

German-Danish culture and economy in Flensburg

- presentation of German and Danish companies and institutions
- visits to some of these companies and institutions
- discussion about characteristics

International project

### Intended learning outcome:

Students are enabled to

- understand different cultures,
- work in multicultural groups, and
- understand the specific of international business activities.

### Further qualifications:

In addition to the above, students are enabled to

- discuss given topics,
- improve their presentation skills, and
- improve their ability to work in a team.

### Teaching method:

Lecture, presentations in class, discussions

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Project work & presentations in class & written exam

### Reusability:

none

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester

## Management Case Studies (no. 401323)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
3	6	4	5	150h	Winter & summer semester	7

### Pre-requisites:

none

### Description of contents:

Case studies on

1. Industry sectors, markets, competition (market and sector analysis)
2. Types of businesses, business processes, business fields, success criteria, information systems (business analysis)
3. Strategy and control
4. Human resource, management and leadership

### Intended learning outcome:

Students are enabled to

- apply the theoretical knowledge they gained in the basic modules to solve business-related questions, and
- analyse problems and propose solutions in English.

### Further qualifications:

In addition to the above, students are enabled to

- analyse business-related problems and propose solutions,
- write minutes and reports, and
- communicate in English in specific business-related contexts.

### Teaching method:

Workshop with exercises and discussions relevant to given topics. The language of instruction is English.

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Compulsory	Coursework	Successful completion of case studies & term paper incl. oral presentation

### Reusability:

none

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the "AStA Paper Shop" on campus

## Foreign Markets (no. 401324)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
4	1	4	5	150h	Winter & summer semester	7

### Pre-requisites:

none

### Description of contents:

This module illustrates different organisational principles and the basic conditions of foreign markets as well as their accessibility.

### Intended learning outcome:

Students are introduced to

- the different principles and processes of foreign markets,
- their dependence on basic conditions such as differences in consumer behaviour, different legal and technical standards, different distribution structures etc.,
- the accessibility of these markets, such as direct or indirect export, (distribution) joint ventures, establishing foreign branches etc., and
- learn how to adequately assess these in regard to the requirements of export-oriented enterprises.

### Further qualifications:

In addition to the above, students are enabled to

- understand relevant tools for business analysis (e.g. payback method, return on investment-method, scenario technique etc.).

### Teaching method:

Seminar with in-class presentations and group work; the language of instruction is English

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Compulsory	Coursework	Case studies & term paper incl. oral presentation

### Reusability:

none

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the "AStA Paper Shop" on campus

## Arguing and Debating (no. 401325)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
5	1	4	5	150h	Winter & summer semester	7

### Pre-requisites:

none

### Description of contents:

Use of English in various forms:

1. Monologues
2. Dialogues
3. Discussions
4. Editing texts
5. Grammar
6. Teamwork
  - Phone calls
  - Correspondence

### Intended learning outcome:

Students are enabled to

- discuss and debate in English both in spoken and written language,
- express themselves in specific communicative situations, and
- understand and respond to the needs of their communication partners.

### Further qualifications:

In addition to the above, students are enabled to

- analyse specific communicative situations in and outside of business-related contexts and express themselves accordingly, and
- communicate in spoken and written form.

### Teaching method:

Group work, individual exercises, discussions and presentations in class; the language of instruction is English

**Assessment:** presentation in class AND oral examination

Type of module:	Mode of assessment:	Type of assessment:
Compulsory	Examination	Presentation in class & oral group exam

### Reusability:

none

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the "AStA Paper Shop" on campus

## Strategic Planning and Control [Strategisches Controlling] (no. 401755)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
4		4	5	150h	Summer semester	8

### Major this module is part of:

Management Control

### Pre-requisites:

Successful completion of all basic modules

### Description of content:

1. Basics of strategic planning and control
  - Competitive strategies
  - Strategic success factors
  - Strategic business units
2. Business and environmental analysis
3. Tools for strategic planning
  - Portfolio method
  - Gap analysis
  - Early warning systems
  - Game theory
4. Value-based management
5. Balanced Scorecard

### Intended learning outcome:

Students are enabled to

- understand and apply the basic tools and concepts for strategic planning and control (in projects, case studies and ultimately in real life).

### Further qualifications:

In addition to the above, students are enabled to

- present case studies orally,
- discuss and debate given topics critically,
- present contexts both in written form and visually,
- apply academic research and writing techniques,
- improve their ability to think analytically, and
- improve their ability to work in a team.

### Teaching method:

Lecture, projects/group work, presentations in class

### Assessment

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Case study I project incl. presentation in class & written exam (90 minutes)

### Reusability:

none

**Recommended reading:**

- a list of recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the “AStA Paper Shop” on campus

## Marketing Management [Marketingmanagement] (no. 401425)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
4		4	5	150h	Summer semester	8

### Major this module is part of:

Marketing

### Pre-requisites:

Successful completion of all basic modules

### Description of contents:

This module creates a link between marketing and business management. The main focus is put on the strategic planning of long-term marketing concepts.

### Intended learning outcome:

Students are enabled to

- understand business administration and marketing as part of a legal framework,
- assess rights and obligations connected to marketing activities,
- identify, review and solve possible legal problems in this context,
- communicate with internal and external legal consultants,
- identify and be a constructive part in the cycle of compromises that need to be found to meet the requirements of the market as well as those of the company, and thus
- support a sales-oriented management, and
- understand and apply international marketing concepts and their nuances from purely national strategies to transnational waterfall strategies and global sprinkler strategies.

### Further qualifications:

In addition to the above, students are enabled to

- identify and assess the logic behind decisions that need to meet the requirements of the market as well as those of the company,
- develop different concepts for action, and
- reconcile these concepts even if they may not be consistent at first sight.

### Teaching method:

Lecture, tutorials, projects and group work

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Will be announced at the beginning of the semester

### Reusability:

none

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester



## Business Simulation Game (no. 400910)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
4 I 5		4	5	150h	Winter semester	9

### Pre-requisites:

Successful completion of all basic modules

### Description of contents:

Business Simulation Game

1. Each team (4 students) takes on one company
2. The teams take business decisions
3. Topsim – General Management 2 software is used to create a simulation of the decisions
4. Results are analysed
5. Strategies and results are presented

### Intended learning outcome:

Students are enabled to

- understand how individual corporate units are interlinked with each other,
- understand the complexity and dynamics created by competitors and external market factors,

### Further qualifications:

In addition to the above, students are enabled to

- understand and analyse complex structures across disciplines,
- reproduce business administrative questions in the SAP software,
- discuss and debate given topics critically,
- improve their ability to think analytically,
- improve their ability to work in a team, and
- improve their subject-specific English language skills.

### Teaching method:

Guided discussion, coaching in connection with the analysis and preparation of decisions, (guided) use of IT systems, work in small groups, presentations in class

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Completion of various tasks and problems in the IT system and presentation of group work

### Reusability:

none

## Controlling with SAP ERP (no. 400910)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
4 I 5		4	5	150h	Winter semester	9

### Pre-requisites:

Successful completion of all basic modules

### Description of contents:

Overhead cost control with SAP R/3

1. Characteristics of the SAP software
2. Foundation of a model company
3. Creating the master data for the overhead cost control
4. Overhead cost control
5. Price calculation and plan reconciliation
6. Provision of actual costs
7. Comparing the target and actual performance of cost centres and financial reporting

### Intended learning outcome:

Students are enabled to

- use SAP software to carry out overhead costs control, overhead costs provision and analysis for a model company they created in the SAP system (one model company will be assigned to a team of two students),
- understand the complex structures of a company and reproduce them in the SAP software, and
- use the English-language version of the SAP software.

### Further qualifications:

In addition to the above, students are enabled to

- understand and analyse complex structures across disciplines,
- reproduce business administrative questions in the SAP software,
- discuss and debate given topics critically,
- improve their ability to think analytically,
- improve their ability to work in a team, and
- improve their subject-specific English language skills.

### Teaching method:

Guided discussion, coaching in connection with the analysis and preparation of decisions, (guided) use of IT systems, work in small groups, presentations in class

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Completion of various tasks and problems in the IT system and presentation of group work

### Reusability:

None

## Exploring Foreign Markets (no. 400904)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
4 I 5		8	10	300h	Summer semester	9

### Pre-requisites

none

### Description of contents:

In this module students are introduced to approaches on how businesses can plan and design activities in international markets exceeding purely export-oriented activities (e.g. services, cooperation, direct investment). The different approaches are based on perspectives from various disciplines.

1. Direct investment and further options for cross-border cooperation: Economic framework, basic terminology and options to act, sources for information and research opportunities, compiling basic data for different development strategies,
2. Selection of the relevant legal framework and contexts for cross-border activities: applicable law, foreign trade law, European and international law on internal markets, EC Treaty, law enforcement, property rights, labour and social law, licensing procedures etc.
3. Corporate strategies of companies operating at an international level: organisation, localisation and coordination of operative units (purchasing/logistics/production/R&D, marketing), strategy/ management/managing subsidiaries
4. Human Resource Management for staff with different responsibilities: Intercultural differences and how they impact HR, objectives and strategies of HRM with an international focus, tools for recruiting and selecting staff in and for different cultures, sending staff abroad and reintegrating returning staff, personnel development and career planning for international positions. The major module deals with the analysis of and selected opportunities to shape change processes on both a human resource and a structural level.

### Intended learning outcome:

Students are enabled to

- understand the basic business administrative and economic framework as well as the legal basics relevant to business activities at an international level,
- understand and coordinate the planning necessary in advance of any international activity, and
- coordinate organisational preparations systematically.

### Further qualifications:

In addition to the above, students are enabled to

- research data and information,
- analyse the information and data in regard to a given problem,
- discuss given topics,
- present contexts in written form,
- apply academic research and writing techniques, and
- develop solutions for given problems.

### Teaching method:

Seminar, lecture with tutorials and discussions on a given topic, project-related group work

**Assessment:**

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Project & presentation in class

**Reusability:**

none

**Recommended reading:**

- a list of recommended reading will be provided at the beginning of the semester

## Logistics and Supply Chain Controlling (no. 401635)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
4		4	5	150h	Summer semester	8

### Major this module is part of:

Procurement, Logistics and Supply Chain Management

### Pre-requisites:

Successful completion of all basic modules

### Description of contents:

1. Basic terminology, objectives and tasks of logistics controlling
2. Strategic logistics controlling
3. Instruments of logistics controlling (logistics cost calculation, key figures in logistics, benchmarking, Balanced Scorecard in logistics)
4. Areas of logistics controlling (inventory controlling, purchasing controlling, disposal logistics controlling, e-commerce controlling)
5. Supply chain controlling (strategic SC controlling, SC costing, SC key figures, SC Balanced Scorecard, controlling for logistics providers)
6. Organisation of logistics and SC controlling

### Intended learning outcome:

Students are enabled to

- understand and apply the most important instruments and concepts in logistics and supply chain control.

### Further qualifications:

In addition to the above, students are enabled to

- present case studies orally,
- discuss and debate given topics critically,
- present given contexts in written form,
- apply academic research and writing techniques,
- improve their ability to think analytically, and
- improve their ability to work in a team.

### Teaching method:

Lecture with tutorials and guided discussions, projects and group work, presentations in class, discussions on a given topic

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Case study I term paper incl. presentation in class & written exam (90 minutes)

### Reusability:

None

**Recommended reading:**

- a list of recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the “AStA Paper Shop” on campus

## Human Resource Management (no. 401337)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
3	1	4	5	150h	Winter & summer semester	2

### Pre-requisites:

Successful completion of [“Introduction to Business Administration” \(no. 401309\)](#)

### Description of contents:

1. Corporate human resource and personnel management in companies
2. Basics of Human Resource Management (staff recruitment, development, allocation)
3. Basics of personnel management (motivation, leadership styles, roles and tasks)
4. Employee participation

### Intended learning outcome:

Students are enabled to

- understand individual human resource problems and their scope,
- judge these problems in regard to their influence on the success of a company,
- understand the possibilities and limitations of organisational and allocation measures in human resource management taking legal aspects into account, and
- evaluate these measures in regard to their influence on the success of a company.

### Further qualifications:

In addition to the above, students are enabled to improve their

- analytical skills,
- debating skills in general and specific to the subject,
- oral presentation skills,
- ability to work in a team, and their
- learning and media skills.

### Teaching method:

Students independently work on scripts and receive individual support and guidance, the course contents are applied and studied in-depth with the help of case studies and sample cases as well as through role plays in small groups. The result of group work is presented and discussed in class.

Lecture with tutorials and discussions relevant to given topics

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
compulsory	Examination	written examination (120 minutes)

### Reusability

none

### Recommended reading

- a list of recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the “AStA Paper Shop” on campus

## Procurement Logistics [Beschaffungslogistik] (no. 401650)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
5		4	5	150h	Winter semester	8

### Major this module is part of:

Procurement, Logistics and Supply Chain Management

### Pre-requisites:

Successful completion of all basic modules

### Description of contents:

1. Operative procurement management
2. Assessing and selecting suppliers
3. Quality management in procurement
4. Make or Buy
5. Product documentation
6. Assessment of demand

### Intended learning outcome:

Students are enabled to

- understand the various tasks of industrial procurement, and
- understand basic processes of IT-based calculation.

### Further qualifications:

In addition to the above, students are enabled to

- discuss and debate given topics critically,
- apply academic research and writing techniques,
- improve their ability to think analytically, and
- improve their ability to work in a team.

### Teaching method:

Lecture with tutorials, group work, discussions on a given topic

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Written exam (90 minutes)

### Reusability:

none

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the "AStA Paper Shop" on campus



## Supply Chain Management (no. 401660)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
5		4	5	150h	Winter semester	8

### Major this module is part of:

Procurement, Logistics and Supply Chain Management

### Pre-requisites:

Successful completion of all basic modules

### Description of contents:

1. Inbound Logistics
2. Outbound Logistics
3. The organisation of logistics as part of general management
4. Supply Chain Management
5. Logistics consulting / Managing logistics projects

### Intended learning outcome:

Students are enabled to

- understand the basic concepts and methods for planning and managing corporate inbound and out-bound logistics, and
- understand the specific requirements of logistics projects.

### Further qualifications:

In addition to the above, students are enabled to

- present case studies orally,
- discuss and debate given topics critically,
- present contexts in written form,
- apply academic research and writing techniques,
- improve their ability to think analytically, and
- improve their ability to work in a team.

### Teaching method:

Lecture with tutorials, project and group work, presentations in class, discussions on a given topic

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Written exam (90 minutes)

### Reusability:

none

### Recommended reading:

- Klaus, P. and Krieger, W. (eds) (2008) *GABLER Lexikon Logistik*. 4<sup>th</sup> ed., Wiesbaden.
- a list of additional recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the "AStA Paper Shop" on campus

## Business Process Management and Kaizen [Prozessmanagement] (no. 400938)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
4 I 5		8	10	300h	Winter semester	9

### Pre-requisites:

Successful completion of all basic modules

### Description of contents:

The course aim to combine the western approach of Business Process Management and the Japanese approach of Kaizen (continuous improvement). In doing so, it will cover the following:

- aims and objectives of BPM
- overall approach to BPM

Specific methods of process management:

- PDCA-Cycle (Deming Cycle and Deming's System of Profound Knowledge)
- the Seven Quality Management Tools
- statistical Process Control
- Process Design, strategy and customer driven
- introduction of BPM in organisation

As process management can only be learned by doing, a business simulation game provides the backbone of the course. Here teams of students develop a company using all the above mentioned principles and methods. The company has to satisfy the needs of customers whilst competing with other companies in the game. Process management is usually executed within the framework of classic western management principles, leading to problems. In this course, the process management is combined with the Kaizen (or "lean") approach, in order to mitigate the typical problems encountered with western approach. Hence, the principles and tools of Kaizen will be covered in detail.

### Intended learning outcome:

Students are enabled to

- understand and apply business process management methods and tools,
- understand and apply Kaizen with its specific methods and tools
- solve a given problem from practice in a structured manner.

### Further qualifications:

In addition to the above, students are enabled to

- discuss and debate given topics in English,
- present a given topic in English,
- improve their problem-solving skills, and
- improve their ability to work in a team.

### Teaching method:

Project work, presentations and individual learning portfolios

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Project work, Presentations, oral/written exams	

**Reusability:**

none

**Recommended reading:**

- a list of recommended reading will be provided at the beginning of the semester

## Financial Reporting/Group Financial Statements [Bilanzierung 2: Konzernabschluss] (no. 401730)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
5		4	5	150h	Winter semester	8

### Major this module is part of:

Financial Accounting/Taxation

### Pre-requisites:

Successful completion of all basic modules

### Description of contents:

1. Group financial statements in accordance with (German) GAAP
2. Group financial statements in accordance with international standards (IFRS)

### Intended learning outcome:

Students are enabled to

- understand the basic terminology and objectives of group financial reporting,
- understand the system of group financial statements, and
- prepare simple group financial statements themselves.

### Further qualifications:

In addition to the above, students are enabled to

- present and discuss given topics and case studies orally,
- present given contexts in written form and visually,
- apply academic research and writing techniques, including reading and working with legislation,
- understand aspects specific to the application of the theoretical knowledge acquired,
- improve their ability to think analytically, and
- improve their ability to work in a team.

### Teaching method:

Lecture, tutorials, projects, group work

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Presentation in class & written exam (60 minutes)

### Reusability:

none

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester

## Investment and Finance [Grundlagen der Investition und Finanzierung] (no. 401335)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
2	2	4	5	150h	Winter & summer semester	3

### Pre-requisites:

none

### Description of contents:

#### 1. Investment

Static and dynamic investment appraisal methods taking into account the context decisions are taken in and applying a simplified model taking taxation and risk into consideration.

#### 2. Finance

External and internal financing: In the field of external financing, possibilities of equity financing dependent on legal form are introduced as well as term-related debt financing products. Other topics are modern debt financing products for interest rates risk management (FRA, swap) and methods for business valuation.

### Intended learning outcome:

Students are enabled to

- calculate economic efficiency applying suitable investment appraisals,
- evaluate the resulting implications from a mathematical finance point of view, and
- describe, classify and strategically apply the most important external financing instruments.

### Further qualifications:

In addition to the above, students are enabled to

- identify financial contexts and influencing parameters,
- transfer this knowledge into mathematical calculations and solutions (investment),
- understand and apply qualitative evaluation criteria to use external financing instruments (finance), and
- apply academic research and writing techniques.

### Teaching method:

Lecture with tutorials and discussions relevant to given topics

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Compulsory	Examination	Written exam (120 minutes)

### Reusability:

Bachelor's degree programme "Business Informatics" at FUAS

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester
- study materials used in this module can be purchased in the "AStA Paper Shop" on campus

## Strategic Management [Strategisches Management] (no. 491130)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
2	1	4	6	180h	Summer semester	2

### Pre-requisites:

none

### Description of contents:

The module presents a holistic concept of strategic management. A special focus is put on current analysis methods and different strategic options.

### Intended learning outcome:

Students are enabled to

- apply a practical approach when developing strategies for companies and their units, and
- understand, discuss and apply strategic concepts, methods and tools.

### Further qualifications:

In addition to the above, students are enabled to

- improve their written and oral presentation skills,
- present complex contexts,
- debate and discuss given topics critically,
- think analytically and across disciplines,
- improve their problem-solving skills,
- improve their ability to work in a team, and
- improve their English language skills.

### Teaching method:

Lecture, seminar and case studies

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Compulsory	Examination	Written exam (90 minutes)

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester

## Health Care Systems (no. 442535)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
2	2.1	4	5	150h	Summer semester	Health Care Systems

### Pre-requisites:

None. We recommend students to take this class after having completed “Health Economics” (1.1) first.

### Description of content:

1. International health care systems
2. Criteria for comparing different systems / interlinking systems
3. IT tools in international health care (eHealth as a research focus of the EU etc.)
4. Attempts at international standardisation
5. International eHealth projects

The international aspect of this module is underlined by guest lecturers from our partner universities in Kaunas (Lithuania), Seinäjoki (Finland) and Aalborg (Denmark). We have entered into several Erasmus+ agreements to make this possible.

### Intended learning outcome:

Students are enabled to

- understand how international health care systems work,
- identify and apply criteria to evaluate different health care systems,
- discuss the sustainability of these systems, and
- identify influencing factors relevant to the current status of eHealth.

### Further qualifications:

In addition to the above, students are enabled to

- compile relevant information on their own,
- understand aspects specific to the application of theoretical knowledge, and
- improve their English language skills.

The degree programme participates in several international projects, this gives students the possibility to gain first insights into the application of the topic. In some instances students may even become actively involved in these projects.

### Teaching method:

Seminar, students are expected to give presentations in class (in English)

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Compulsory	Examination	Presentation in class (in English) & semester project

### Reusability:

none

### Recommended reading:

- Stapf-Finé, Schölkopf. (2003) *Die Krankenhausversorgung im internationalen Vergleich – Zahlen, Fakten, Trends*. Düsseldorf.
- Busse, Riesberg. (2005) *Gesundheitssysteme im Wandel*. Berlin.

- Tiemann. (2006) *Gesundheitssysteme in Europa*. Wiesbaden.
- Busse, Zentner, Schlette. (2006) *Health Policy Developments*. Gütersloh.
- Haux, Kulikowski. (2006) *Ubiquitous Health Care Systems*. Schattauer.
- Trill (ed.) (2009) *Praxisbuch eHealth – von der Idee zur Umsetzung*. Stuttgart.
- De Gooijer. (2007) *Trends in EU Health Care Systems*. Heidelberg.
- Various websites



## IFRS [Internationale Rechnungslegung] (no. 491215)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
2		3	6	180h	Summer semester	5

### Major this module is part of:

Finance and Accounting

### Pre-requisites:

none

### Description of contents:

This module equips students with a broad knowledge base on financial reporting in accordance with IFRS as opposed to the standards defined by the German Commercial Code. IFRS is treated this prominently because since 2005 and 2007 publicly listed parent companies are required by law to prepare consolidated financial statements in accordance with IFRS as defined by the IASB. The module deals with the basics and the tools of financial reporting (balance sheet, profit and loss statement, notes to financial statement, cash flow statement, segment reporting, statement of stockholders' equity, earnings per share).

### Intended learning outcome:

Students are enabled to

- acquire a solid and broad knowledge base on IFRS, IAS, SIC and IFRIC interpretations,
- apply IFRS accounting to various transactions in the light of the increasing importance of IFRS for German enterprises, and thus to
- meet the requirements of an increasing number of businesses.

### Further qualifications:

In addition to the above, students are enabled to

- present given topics orally,
- discuss given topics,
- present contexts in written form,
- apply academic research and writing techniques, including the ability to read legislation, and
- understand aspects specific to the application of the theoretical knowledge acquired.

### Teaching method:

Guided discussion, exercises, projects and case studies to be carried out in a group, short presentations

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Presentations in class (40%) & term paper (40%) & project (20%)

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester

## Corporate Rating and Business Valuation [Unternehmensrating und Unternehmensbewertung] (no. 400920)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
1		3	6	180h	Winter semester	5

### Major this module is part of:

Finance and Accounting

### Pre-requisites:

none

### Description of contents:

This module is based on and adds to the module "[International Accounting](#)".

#### Corporate Rating

- Basel II
- Principles of corporate rating
- Concepts for rating systems and evaluation criteria
- Approaches to rating consulting
- Case studies

#### Business Valuation

- Business valuation business game
- Reasons for and principles of determining company values
- Forecasting and capitalising future earnings and cash flows
- Valuation methods
- Calculating goodwill in accordance with IFRS
- Case studies

### Intended learning outcome:

Students are enabled to

- understand how to value a business,
- account for company values in accordance with IFRS,
- carry out the most important aspects of business valuation,
- understand and apply the principles of rating and rating models, and
- understand how to use the different accounting opportunities available within a rating strategy.

### Further qualifications:

In addition to the above, students are enabled to

- present given topics verbally,
- discuss given topics,
- present complex contexts in written form,
- apply academic research and writing techniques, including the ability to read legislation,
- understand aspects specific to the application of theoretical knowledge,
- improve their ability to think analytically, and
- improve their ability to work in a team.

### Teaching method:

Lecture, discussions, exercises, projects and case studies to be carried out in a group and short presentations

**Assessment:**

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Presentation in class (40%) & term paper (40%) & project work (20%)

**Recommended reading:**

- a list of recommended reading will be provided at the beginning of the semester

## Business Audit (no. 491230)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
3		6	11	330h	Winter semester	5

### Major this module is part of:

Finance and Accounting

### Pre-requisites:

none

### Description of contents:

- Principles of internal and external auditing
- Auditing process, illustrated by using the audit of the annual financial statement as an example
- Test of controls, analytical procedures and test of details for selected audit areas
- Selected audit procedures from a corporate governance perspective
- Quality assurance of the audit of financial statements

### Intended learning outcome:

Students are enabled to

- develop risk and process-oriented audit strategies for an item of their choice to be audited,
- deduct an audit programme based on these strategies,
- apply the techniques of control testing,
- understand the approach of quality assurance in business auditing.

### Further qualifications:

In addition to the above, students are enabled to

- improve their ability to think analytically,
- present contexts orally and in written form,
- discuss a given topic and its contexts,
- apply academic research and writing techniques,
- work with and read legislation, codes, audit standards and other norms,
- improve their ability to work proactively, and
- improve their ability to work in a team.

### Teaching method:

Lecture, guided discussion, tutorials, projects and case studies to be completed in a group and individually, term papers, presentations in class

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Presentation in class (40%) & term paper(s) (40%) & successful completion of projects (20% each)

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester

## Advanced Controlling (no. 491220)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
2		2	3	90h	Summer semester	5

### Major this module is part of:

Finance and Accounting

### Pre-requisites:

none

### Description of contents:

This module deals with corporate planning, monitoring and management based on a control cycle. In this context we will look at the most important instruments for management control such as Balance Score-card or value-oriented management. The students will develop their own management control model based on an exemplary business; they will simulate different scenarios and assess them.

### Intended learning outcome:

Students are enabled to

- apply system-theoretic approaches to develop a management-oriented management control concept, and
- understand and apply different management control instruments.

### Further qualifications:

In addition to the above, students are enabled to

- improve their joined-up thinking abilities,
- understand and apply system analysis,
- apply academic research and writing techniques,
- discuss and analyse given topics critically,
- improve their ability to work in a team, and
- present project results.

### Teaching method:

Guided discussion, exercises, projects and case studies to be carried out in a group, presentations

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Project including a presentation

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester

## Supply Chain Controlling (no. 491315)

Semester:	Course no.:	Hours per week (in class):	Credit Points:	Estimated workload:	Offered in:	Module area:
2		2	4	120h	Summer semester	7

### Major this module is part of:

Supply Chain Management/Information Management

### Pre-requisites:

none

### Description of contents:

Supply chain planning and control takes over the same support function for supply chain management as management control does for corporate planning, control and management tasks. This module deals with the most important tools of supply chain management and control, these include supply chain costing, supply chain balanced scorecards and the SCOR model. Students will develop their own supply chain planning and control models based on sample enterprises, simulate different scenarios and assess them.

### Intended learning outcome:

Students are enabled to

- understand the challenges the control cycle-based management of supply chains is faced with due to the role it plays in all corporate areas,
- apply general concepts from management control to decision-making within a supply chain, and
- apply the acquired knowledge to solve authentic problems using dynamic models.

### Further qualifications:

In addition to the above, students are enabled to

- improve their joined-up thinking abilities,
- understand and apply system analysis,
- apply academic research and writing techniques,
- discuss and analyse given topics critically,
- improve their ability to work in a team, and
- present project results.

### Teaching method:

Guides discussion, exercises, projects/group work, presentations

### Assessment:

Type of module:	Mode of assessment:	Type of assessment:
Required elective	Examination	Project including presentation

### Recommended reading:

- a list of recommended reading will be provided at the beginning of the semester