# Department of Management Sciences

## Module catalogue

for the examination regulations BPO 2021 (BPO International Business B.Sc.)

International Business
Bachelor of Science (BSc.)

As of: 05 October 2022

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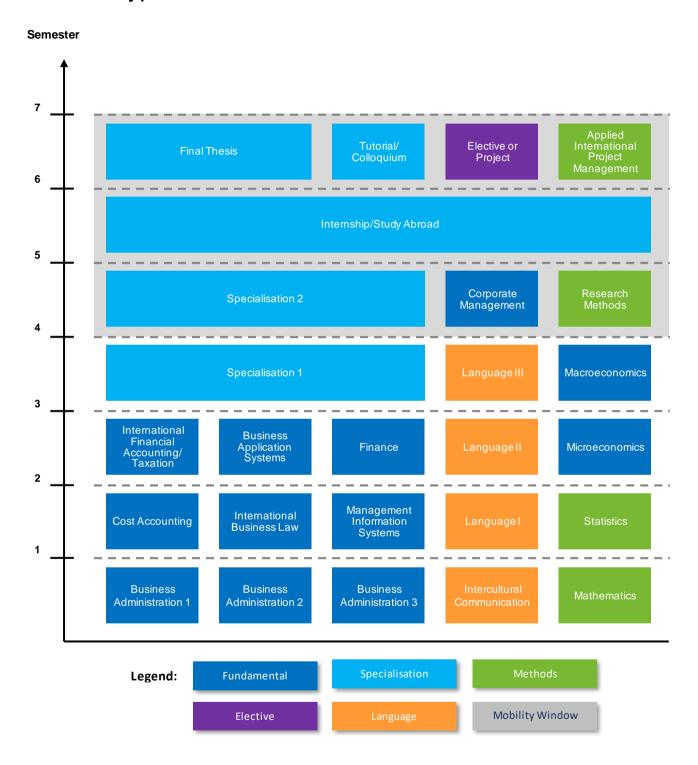
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### 1. Curriculum

### 1.1 Study plan



## 1.2 Overview of modules and specialisations

						Semester						
Modules	Exam	SCH	СР	Teaching units	Total SCH	1	2	3	4	5	6	7
Business Administration 1	E1	_	6	Principles of Business Administration	2	2						
Dusiness Administration 1		5	О	Principles of Marketing	3	3						
Dunings Administration 2	F4	-	6	Principles of Production and Logistics	3	3						
Business Administration 2	E1	5	0	Principles of Accounting	2	2						
D : Al : :	F4	_	۰	Principles of Organisation	2	2						
Business Administration 3	E1	5	6	Principles of Human Resource Management	3	3						
Internal Communication	F0			Intercultural Communication	3.5	,						
Intercultural Communication	E2	4	6	Academic Research and Writing	0.5	4						
Mathematics	E1	5	6	Mathematics	5	5						
Cost Accounting	E1	4	6	Cost Accounting	4		4					
Management Information Systems	E1	4	6	Management Information Systems	4		4					
International Business Law	E1	4	6	International Business Law	4		4					
Statistics	E1	4	6	Statistics	4		4					
Language I	E1	4	6	Language I	4		4					
Language II	E1	4	6	Language II	4			4				
Einongo	E1	5	6	Finance	3			5				
Finance	E1			Investments	2			5				
International Financial Accounting/Taxation	E1	4	6	International Financial Accounting/Taxation	4			4				
Microeconomics	E1	4	6	Microeconomics	4			4				
			3	Development of Business Application Systems	2			2				
Business Application Systems	E2	4	3	Using Business Application Systems	2			2				
Specialisation 1	E1	13	18	Specialisation 1	13				13			
E1		_	4	Macroeconomics	4				4			
Macroeconomics	E2	6	2	Economic Policy in Practice	2				2			
Language III	E1	4	6	Language III	4				4			
	E1		,	Corporate Planning	2					2		
Corporate Management	E1	7	3	Business Ethics	1					1		
	E2		3	Business Simulation	4					4		
Research Methods	E2	4	6	Research Methods	4					4		
Specialisation 2	E1	13	18	Specialisation 2	13					13		
Internship or Study Abroad	E2		30	Intemship								
Applied International Project Management	E2	4	6	Applied International Project Management	4							4
Elective or Project	E2	4	6	Elective or Project	4							4
Final Thesis	E1		12	Final Thesis								
Call and in the Call and the	E1		,	Colloquium								
Colloquium/Tutorial	E2	1	6	Tutorial	1							1
		121	210	Total hours	121	24	20	21	23	24		9

E1: Examination according to §15 para. 3 in conjunction with §17 of the Examination Regulations E2: Examination according to §15 para. 4 in conjunction with §18 of the Examination Regulations SCH: semester credit hours

Specialisations (4th or 5th semester)	SCH	Credits
International Financial Management	13	18
International Financial Reporting Standards/Analysis of International Financial Statements	4	
Management Accounting and Management Control	3	
International Finance	3	
Case studies in management accounting and management control	3	
International Management	13	18
International Strategy, Organisation & Leadership	3	
International Marketing	2	
International Trade, Finance & Investment	2	
Project & Cases in International Management	3	
Current Issues in International Management	3	
Business-to-Business Marketing	13	18
Strategic Marketing	4	
Market Research	1	
Marketing Management Control	2	
Innovation Management	1	
Practical Project	4	
Project Management	1	
Sales Management	12	18
Sales Project	4	
Sales Strategy	2	
Sales Operational Aspects	4	
Sales Performance Management	2	

## 2. Modules of 1st semester

- Business Administration 1
- Business Administration 2
- Business Administration 3
- Intercultural Communication
- Mathematics

ID no	_	<b>(load</b> ) h	Credits 6	Study semester 1st sem.	Course Offering Frequency Winter semester	<b>Duration</b> 1 semester
1	Lectures/seminars 5 SCH: Business Fu		als &	Contact hours 5 SCH/	Self-learning 105 h	Planned group size
	Entrepreneurship		75 h	100 11	50 students	

#### **Business Fundamentals**

The objectives of this course are an understanding the foundation of business theory and acquisition of professional business terminology from the areas of entrepreneurship, organization, products, innovation, marketing, sales, finance, and start-up funding.

This blended learning course introduces the topic of Corporate Social Responsibility (CSR), the UN Sustainable Development Goals (SDGs) as well as sustainable business practices. Students participate in an online international project with students from the USA, Canada, and Portugal to promote the global exchange of ideas on sustainable goals, practices, and cultural diversity (ProGlobe). There is in-depth study of *Ice Cream Social: The Struggle for the Soul of Ben & Jerry's* by Brad Edmonson. The course combines weekly topics with group simulation in developing skills for an entrepreneurial mindset. It also prepares students for academic writing and professional business presentations.

#### **Entrepreneurship and Social Innovation**

A main component of the course is an active learning simulation (Ambrose et al, 2010, Tanner 2013, McGuire 2015) in which the students build a start-up company from the idea to setting-up a business plan. This includes writing a company history, creating a company organigram, planning a marketing campaign, selling their products and services at a simulated CSR trade fair, and reflecting on their sales performance. This simulation serves for active learning and applies the knowledge of the business fundamentals and business terminology acquired through the theoretical component of the course.

#### 3 Contents

#### **Fundamentals of Business**

- Entrepreneurship
- Corporate Social Responsibility, SDGs, and sustainable business practices
- Company Structure: How to organize and lead an entrepreneurial venture
- Products and Innovation: Case Study Walmart
- Marketing on a global scale
- Accounting: Why is an accounting system important
- Start-up Funding and Ethical Investments

#### Entrepreneurship

- Can explain the main concept of entrepreneurship and needed skills
- Found a start-up (simulation), create a logo, mission statement, and plan an organigram
- Design a CSR and SDG strategy
- Plan and attend a simulated CSR Trade Fair
- Discuss P2P and socially responsible investments
- Participate in an international project with students online
- Attend or present in an online international student conference

4	Teaching methods Seminar, individual and group projects
5	Admission requirements None
6	Examination types Oral and Written examination
7	Course credit requirements As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)
8	Use of the module n/a
9	Final grade weighting 3 %
10	Module leader and full-time lecturers Regina Brautlacht, Presidential Commissioner for Global Digital Learning, Senior Lecturer in Business Communication and Entrepreneurship and internal/external lecturers
11	Additional information Business Fundamentals Literature: Edmondson, Brad (2014), <i>Ice Cream Social: The Struggle for the Soul of Ben &amp; Jerry's</i> , Berrett-Koehler Publishers, San Francisco

2.2	2.2 Business Administration 2							
ID no	).	<b>Workload</b> 180 h	Credits 6	Study semester	Course Offering Frequency	<b>Duration</b> 1 semester		
				1st sem.	Winter semester			
1	Lectures	/seminars		Contact hours	Self-learning	Planned group		
3 SCH: Principles of Production and			5 SCH/	105 h	size			
Logistics		75 h		45 students				
	2 SCH: Pr	inciples of Accounti	ng					

#### **Principles of Production and Logistics**

Students learn to describe and explain business functions (purchasing/production/logistics) and their significance in different national economies (secondary and tertiary sector). They learn the basic activities and processes of purchasing, production and logistics and how to analyse these operative processes in a particular industry or company in an international context. Students should be able to assess and reflect on these basic processes and their integration into the wider organization. They will also study industry-or company-specific scenarios to find ways to optimise these business functions.

#### **Principles of Accounting**

Students learn the basic theory and requirements for managerial and financial accounting in an international context. Students will look especially at the IFRS and at how they differ from the U.S. GAAP. The course will focus on identifying target groups for accounting, their questions and information needs concerning the methods and principles of the accounting standards and the structure of data used. In preparation for financial accounting and external reporting, the students learn the principles of the balance sheet, the thought processes and procedures for double-entry accounting and the main differences compared to internal/managerial accounting. Students will apply course contents to international case studies and discuss current developments in international accounting.

#### 3 Contents

#### **Principles of Production and Logistics**

- Basic elements and functions in the production of goods and services in an international context
- Sourcing
- Production and manufacturing
- Logistics and supply chain management as a key enabler for international companies

#### **Principles of Accounting**

- Concept and function of accounting
- Fundamentals of international accounting, in particular IFRS
- Fundamental differences between IFRS and U.S. GAAP
- Target groups for accounting reports and their information needs
- Accounting instruments
- Key figures in accounting
- International case studies
- Bookkeeping and accounting techniques
- Selected features of international accounting and financial reporting techniques

#### 4 Teaching methods

Seminar, individual and group projects

## 5 Admission requirements None

#### 6 Examination types

Final written module exam.

#### 7 Course credit requirements

	As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)
8	Use of the module n/a
9	Final grade weighting 3 %
10	Module leader and full-time lecturers Prof. Dr. Ralf Meyer, Prof. Dr. Stephan Tank as well as internal and external lecturers
11	Additional information Literature recommendations will be announced when the lecture period begins.

2.3	2.3 Business Administration 3							
ID no	).	<b>Workload</b> 180 h	Credits 6	Study semester	Course Offering Frequency	<b>Duration</b> 1 semester		
				1st sem.	Winter semester			
1	Lectures	/seminars		Contact hours	Self-learning	Planned group		
3 SCH: Principles of Marketing			6 SCH/	90 h	size			
3 SCH: Principles of Human Resource			90 h		50 students			
Management								

#### **Principles of Marketing**

Competitive markets require companies to make special efforts to position products, especially internationally. Product design based on customer requirements and expectations is the crucial success factor. This learning unit focuses primarily on operational decisions in marketing to address customer requirements and adequately satisfy identified market needs. Students learn how to identify marketing problems and draw the right conclusions to develop an international marketing mix. Since digitisation has a significant effect on marketing tools, the focus of the course will be on the transformation of the four classic instruments (price, place, promotion & product). Many international case studies will underline the theory and allow us to analyse it in class.

#### **Principles of Human Resource Management**

Students learn the principles of international human resource (HR) management and the ability to succeed in intercultural and international teams. This enables them to recognise basic HR functions in global companies as a crucial management task and get involved. They will learn how to assess the status quo, opportunities and limitations of these acquired HR skills in international organisations.

#### 3 Contents

#### **Principles of Marketing**

- Fundamentals of marketing
- Marketing concept
- Basics of the marketing mix:
  - Product policy
  - Pricing policy
  - Distribution policy
  - Communication policy
- Current developments in marketing
- International case studies from the marketing environment

#### **Principles of Human Resource Management**

- Organization of international human resource management
- Headcount planning and scheduling
- · Recruitment, selection and dismissal of staff
- HR development
- International staff deployment and reintegration
- Introduction to international teamwork and conflict management

#### 4 Teaching methods

Seminar, individual and group projects

## 5 Admission requirements None

## 6 Examination types Final written exam

7	Course credit requirements As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)
8	Use of the module n/a
9	Final grade weighting 3 %
10	Module leader and full-time lecturers Prof. Dr. Jens Böcker and internal/external lecturers
11	Additional information
	Literature recommendations will be announced when the lecture period begins.

2.4 l	2.4 Intercultural Communication						
ID no.		<b>Workload</b> 180 h	<b>Credits</b> 6	Study semester 1st sem.	Course Offering Frequency Winter semester	<b>Duration</b> 1 semester	
1	Lectures/s	seminars		Contact	Self-learning	Planned group	
3.5 SCH: Intercultural Communication				hours	120 h	size	
0.5 SCH: Academic Research and Writing				4 SCH/		45 students	
				60 h			

i. Students will be able to identify problem areas of a cultural nature in cross-border business activities, especially in transglobal situations. They will develop behavioural and communication strategies for "intercultural critical incidents" in international settings. Students will be able to develop their global intercultural competence which includes recognition and appreciation of one's own and others' multiplicities and how they come into play in different situations. Not prescriptive solutions for 'specific cultures' but a focus on preparing for the unexpected, careful perception and dealing with uncertainty. In particular, they will be able to train their empathy skills, their perception skills, their culturally sensitive communication, conflict resolution skills, tolerance of ambiguity, flexibility and the sharpening of their transnational cultural awareness. Students deepen their knowledge of partly well-known international communication models (Iceberg Model; cultural dimensions of Hofstede, Hall, Trompenaars, Kluckhohn etc.) and learn their practical application in global business situations. The content of the seminar is the challenges of intercultural communication and its application in international work contexts. The theoretical content of the seminar will be deepened by using case studies from international business practice and business games to raise cultural awareness. The learning comes from the experience triggered by the activity and the conscious reflection that happens afterwards. In this way students develop the skills to identify causes of intercultural misunderstandings and to develop a better overview of possible strategies for action, especially in the international work environment. These skills are further enhanced through a semester long intercultural project with an international student.

ii. Students master the basic principles of "academic writing" as well as paraphrasing and know how to avoid plagiarism. In addition, they get to know software (e.g. Citavi) for literature management and knowledge organization.

#### 3 Contents

- Different concepts and approaches to the phenomenon of culture
- Intercultural awareness and international cultural norms
- We will use two ethnographic approaches (Kluckhohn and Hall) and two studies based on business scenarios (Hofstede and Trompenaars) to develop coordinates for international comparisons of culture.
- Methods and problems in perceiving ourselves and others
- Specific characteristics of global cultures and value systems in business enterprises or other institutions (organisational cultures)
- Awareness of foreign cultures and international connections
- Intercultural project with an international student "learning by doing"
- International guest lectures
- Do's and Dont's of "academic writing and research"
- Practical exercises with the Citavi software

#### 4 Teaching methods

Seminar, group projects, tandem projects with an international partner, presentation and public speaking exercises

## 5 Admission requirements None

6 Examination types

	Participation. Oral/written proof of performance depending on the course commentary.
7	Course credit requirements As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)
8	Use of the module n/a
9	Final grade weighting n/a
10	Module leader and full-time lecturers Eileen Küpper, M.Sc. and internal/external lecturers
11	Additional information Literature recommendations will be announced when the lecture period begins.

2.5 I	2.5 Mathematics								
ID no		Workload	Credits	Study semester	Course Offering	Duration			
		180 h	6 CP	1st sem.	Frequency	1 semester			
		100 11	0 01		Winter semester	1 0011100101			
1	Lectures/	seminars		Contact hours	Self-learning	Planned			
	5 SCH: M	1athematics		5 SCH/	105 h	group size			
				75 h		45 students			

Students learn how to describe and analyse economic problems of planning, monitoring and controlling in mathematic terms and maybe optimise them. They also learn which mathematic tool to use for which business circumstances. Correct collection, evaluation, problem-focused analysis and logic linking of data prepares them for making business decisions.

#### 3 Contents

- 1. Introduction to the basics and structures of business mathematics
  - 1.1 Basic mathematical functions and their main features
  - 1.2 Exponential and logarithmic functions and their main features
  - 1.3 Special properties of functions
    - 1.3.1 Bounded sets
    - 1.3.2 Monotonic behaviour/extremes
    - 1.3.3 Curvature behaviour/inflection points
    - 1.3.4 Symmetry
    - 1.3.5 Zero points
  - 1.4 Polynomials of simple and higher degrees
    - 1.4.1 3rd degree polynomials
    - 1.4.2 Biguadratic equations
    - 1.4.3 Functions without absolute term
  - 1.5 Broken rational functions and their particularities
    - 1.5.1 Determining the domain
    - 1.5.2 Non-isolated singularities
    - 1.5.3 Zero points
- 2. Basics and properties of economic functions and equation systems
  - 2.1 Demand function
  - 2.2 Supply function
  - 2.3 Cost functions
  - 2.4 Revenue functions
  - 2.5 Profit functions
- 3. Equations/inequations
  - 3.1 Linear equations/inequations
    - 3.1.1 Linear equations/inequations with one variable
    - 3.1.2 Equations/inequations with multiple variables
  - 3.2 Non-linear equations
- 4. Basics of combinatorics
  - 4.1 Permutations
  - 4.2 Variations
  - 4.3 Combinations
- 5. Differential calculus
  - 5.1 Differentiation of functions with an independent variable
    - 5.1.1 Identification of extremes and inflection points of functions with an independent variable
    - 5.1.2 Curve sketching
  - 5.2 Differentiation of functions with multiple independent variables
    - 5.2.1 First-order partial derivatives
    - 5.2.2 Higher-order partial derivatives
- 6. Linear optimisation methods

	6.1 Relative extremes of functions with multiple independent variables without constraints 6.2 Relative extremes of functions with multiple independent variables under constraints 7. Introduction to financial mathematics 7.1 Mathematical principles of interest calculation 7.2 Mathematical principles of annuities 7.3 Mathematical principles of repayment calculation
4	Teaching methods Seminar, individual and group projects
5	Admission requirements None
6	Examination types Winter term: 25% oral exam in form of an individual presentation and 75% final written exam Summer term: 100% final written exam
7	Course credit requirements As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)
8	Use of the module n/a
9	Final grade weighting 3 %
10	Module leader and full-time lecturers Prof. Dr. Dr. Franz W. Peren and internal/external lecturers
11	Additional information Literature recommendations will be announced when the lecture period begins.

## 3. Modules of 2nd Semester

- Cost Accounting
- International Business Law
- Management Information Systems
- Language I
- Statistics

ID no	Cost Acco	Workload	Credits	Study	Course Offering	Duration			
		180 h	6	semester	Frequency	1 semester			
				2nd sem.	Summer semester				
1	Lectures/s	seminars		Contact	Self-learning	Planned group			
	4 SCH: C	ost Accounting		hours	120 h	size			
		J		4 SCH/		45 students			
				60 h					
2	Learning	Learning outcomes/skills							
	manageria and its sign and asses methods of	I (internal) account nificance for busine s the challenges of	ng. Understand t ss decision proce global enterprises especially on the	he structure, consisted and cost esses and cost ess in this context. In the international of the structure international of the structure.	accounting and known tent and application of efficiency management. They know the principle vel. They can name	of internal accounting t. Students can name ples, terminology and			
3	Contents		<u> </u>						
	<ul> <li>Cost a</li> <li>Cost a</li> <li>varieti</li> <li>Rever</li> <li>Profit</li> <li>Contro pricing</li> <li>Interna</li> <li>Currer</li> </ul>	ies in different counting: revant loss accounting of ling instruments in g, budgeting, balance ational varieties in developments in	ents (job order of tries enue types, rever g: profit per unit a n the management ced scorecard)	osting, process nue centres and nd per period nt of multination	costing, activity-base revenue unit accountinal companies (cost-v	ing			
4	<b>Teaching</b> Seminar, in	<b>methods</b> ndividual and group	projects						
5	Admission None	n requirements							
6	Internation	itten and/or oral exal al Business (BPO-	IB 2021).	ee §17 of the 20	21 Bachelors' Examir	nation Regulations for			
7		edit requirements of the 2021 Bache		Regulations for	r International Busines	es (BPO-IB 2021)			
	Use of the					<del></del>			
8	n/a	e module							
9		e module le weighting							
	Final grad 3 % Module le			rers					

ID no		onal Business Workload	Credits	Study	Course Offerin	g Duration
15 110	•	180 h	6	semester		1 semester
				2nd sem.	Summer semest	
1	Lectures/seminars		Conta	act hours	Self-learning	Planned
	4 SCH: International Business		ss 4	SCH/	120 h	group size
	Law		(	60 h		45 students
2	This cours		•	•	importance for econom w to find legally compli	•
3		frequently occurring				
4	<ul> <li>The fe</li> <li>Defer require</li> <li>Bread</li> <li>Statut</li> <li>The princi to the Unit also deal vand cross</li> </ul>	ormation of a contra- nces to formation rements, errors, fran- ch of contract and en- tory limitation ples of contract law- ted Nations Conven- with the law of torts -border violations.	act (offer and a (incapacity, il ud, misreprese xisting legal re will not only b tion on Contra	legality of the entation or und emedies  be explained worth or the loter of the loter or the lot	contract, lack of writte	en form or other legal nan Civil Code, but also (CISG). This course will
4	Teaching Seminar;	methods group projects with	case studies			
5	Admissio None	n requirements				
6	Examinat Final writte					
7		r <mark>edit requirements</mark> 5 of the 2021 Bache		ition Regulation	ns for International Busir	ness (BPO-IB 2021)
8	Use of the	e module				
9	Final grad	de weighting				
10		eader and full-time Ralf Meyer and inter		cturers		
11	A .1.1!4!	I information				

ID no	•	Workload	Credits	Study	Course Offering	Duration
		180 h	6	semester	Frequency	1 semester
				2nd sem.	Summer semester	
1	Lectures/s	seminars		Contact hours	Self-learning	Planned group
	4 SCH: N	lanagement Inform	ation	4 SCH/	120 h	size
	Systems	ŭ		60 h		45 students
2	Learning	outcomes/skills				
	internal an studies and solutions a	d external informated compare the abili	tion systems. <sup>-</sup> ties of IT to co	They can extract infoncrete business nee	etice and describe the ormation from local and ds. Students can discu he skills to make deci	d intercultural IT case uss and assess ideas,
3	Contents					
	1.2 Ne 1.3 Ap 1.4 Da 1.5 Ar 1.6 Ca 2. Evaluat 3. Standar 4. IT secu 5. IT outso 6. Macroe	omputer and operate tworks oplication software atabase tificial Intelligence ase studies ion of economic effect business softwarity management ourcing economic, interculture.	ficiency re – selection	and implementation		
4	Teaching Lectures w self-learning	vith discussions, ca	se studies, pre	esentation and use o	of tools, exercises, tear	n work and instructed
5		n requirements wledge of compute	rs, including o	ffice software and Ir	nternet browsers.	
6	Examinati Final writte	<b>7</b> 1				
7	As per §15			ation Regulations for	r International Busines	s (BPO-IB 2021)
8	Use of the	e module				
9	Final grad	le weighting				
10		ader and full-time orsten Stein and ir		l lecturers		
11	Additiona	l information				

ID no.	anguage							
<u></u> .		Workload 180 h	Credits 6	Study semester 2nd sem		су	Duration 1 semester	
1	Lectures/s 4 SCH: La	seminars anguage I	4 9	tact hours Self-learning Planned group si 4 SCH/ 120 h max. 15 students 60 h			• .	
2	Learning outcomes/skills							
	outcomes working the over the co on the cho	and competencies rough up to two level ourse of three consisen language and t	are achieved i els of the Comn ecutive modul he entry level.	in each modu non European es. The progr	-semester Language le. The common thre Framework of Refere ession and the target	ead, howe ence for L level dep	ever, is the goal of anguages (CEFR) bend in each case	
		0 0	ch no prior kno	owledge is re	quired (e.g. Chinese)	, basic c	ompetencies in all	
	language skills are achieved.  For foreign languages in which students have prior knowledge (e.g., Spanish, German, Frencapplicable), modular learning outcomes are achieved; these aim to improve the learner's lang competence only in specific areas and for a specific purpose. In addition, learning outcomes are weig Language learning is emphasized in certain directions, thereby developing a particular 'profile' with a hillevel of knowledge and skills in certain areas than in others (e.g., a higher level of speaking and reacompetence compared to writing competence).							
3	Contents							
	European skills of the brs.de/files the beginn Currently,	Framework of Refe e Common Europe s/ger.pdf Further in ing of the course.	rence for Langan Framework formation on the german, Fig. 6.	guages (CEF of Reference ne respective	level of the course R); information on the for Languages can course content will be panish are offered a	e levels a be found e made a	and corresponding I at https://www.h- vailable on LEA at	
	Teaching Interactive	methods seminars, simulation	ons, e-learning	g component				
		n requirements skills according to p	orerequisite en	try level (dep	ending on course).			
		en and/or oral perfo			e-accompanying pa be announced at the			
		redit requirements ticipation in at least		urse.				
	Final grad 3 %	le weighting						
	Language Rogozhnik Spanish) a	ova (subject mana as well as external l	Kärcher (subje gement furthe		ent German as a F und Claudia Ruiz V			
		l information course materials wil	be announce	d at the begin	ning of the course			
	Changing		possible, i.e.	the modules	"Language I", "Langu	uage II" a	and "Language III"	

ID no	),	Workload	Credits	Study	Course Offering	Duration			
		180 h	6	semester	Frequency	1 semester			
				2nd sem.	Summer semester				
1	Lectures/	seminars		Contact hours	Self-learning	Planned group			
	4 SCH: S	Statistics		4 SCH/	120 h	size			
				60 h		45 students			
2	Learning	outcomes/skills							
	Students learn to record, analyse and develop solutions to statistical problems found in international business using suitable procedures. The course focuses on proper collection, processing and problem-focused analysis of data for descriptive statistics. Students also learn about probability analysis and inference statistics.								
3	Contents								
	• Proba	Overview of off Frequency distribution Mean values, n Correlation mean Regression and ability theory	cial and non-oributions neasures of disasures asures llysis	official statistics spersion and concer dence intervals, tes					
4	Teaching	•		· · · · · · · · · · · · · · · · · · ·	<u> </u>				
5		n requirements e of mathematics	at secondary	school level and	willingness to study	and apply statistical			
6	<b>Examinat</b> Final writte								
7		redit requirements of the 2021 Bach		ation Regulations for	International Busines	s (BPO-IB 2021)			
8	Use of the	e module							
9	Final grad	de weighting							
10		eader and full-time Ralf Meyer and inte		ecturers					
11	Additiona	I information		ced when the lectur	re period begins.				

## 4. Modules of 3rd semester

- International Financial Accounting/Taxation
- Language II
- Business Application Systems
- Finance
- Microeconomics

ID no.	•	<b>Workload</b> 180 h	Credits 6	Study semester 3rd sem.	Course Offering Frequency Winter semester	<b>Duration</b> 1 semester	
1		seminars ternational Financ ng/Taxation	ial	Contact hours 4 SCH/ 60 h	<b>Self-learning</b> 120 h	Planned group size 45 students	
2	IFRS finar (financial p information statements	position). Students n. In addition, they and current deve	can prepare know the magnetic in its	annual financial state nain differences and	s statement (P&L) ar ements under IFRS ar similarities between F accounting. They also taxation.	nd interpret their core HGB and U.S. GAAP	
3	<ul> <li>Contents</li> <li>Basics of IFRS financial statements</li> <li>Balance sheet structure, accounting and valuation principles</li> <li>Accounting and valuation of fixed and current assets</li> <li>Accounting and valuation of equity and liabilities</li> <li>Differences and similarities in annual financial statements according to IFRS, HGB and U.S. GAAP</li> <li>Fundamentals of balance sheet analysis, including examination of national differences in accounting</li> <li>Challenges of preparing the financial statements for multinational companies</li> <li>Current developments in international corporate accounting (e.g. corporate social responsibility (CSR) reporting)</li> <li>Basic principles of corporate taxation</li> <li>Challenges of taxation in international situations</li> </ul>						
4	Teaching Seminar, in	methods ndividual and grou	o projects				
5		n requirements c knowledge of goo	ds- and payı	ment-related business	s processes as well as	accounting.	
6	Examination types Usually written and/or oral exam. For details, see §17 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021).						
	Course credit requirements As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)						
7		itten and/or oral ex al Business (BPO edit requirements	-IB 2021). <b>s</b>				
7		itten and/or oral exal Business (BPO edit requirements of the 2021 Bach	-IB 2021). <b>s</b>				
	As per §15 Use of the n/a	itten and/or oral exal Business (BPO edit requirements of the 2021 Bach	-IB 2021). <b>s</b>				
8	As per §15 Use of the n/a Final grad 3 % Module le	itten and/or oral exal Business (BPO edit requirements of the 2021 Bach e module	e lecturers	nation Regulations for			

	anguage	e II						
ID no.		Workload 180 h	Credits 6	Study semester 2nd sem		псу	Duration 1 semester	
1	Lectures/s 4 SCH: La	seminars anguage I	4 9			nned group size ax. 15 students		
2	Learning outcomes/skills							
	Depending on the level at which students enter the three-semester Language program, different lear outcomes and competencies are achieved in each module. The common thread, however, is the go working through up to two levels of the Common European Framework of Reference for Languages (CF over the course of three consecutive modules. The progression and the target level depend in each on the chosen language and the entry level.							
			ch no prior kno	owledge is re	quired (e.g. Chinese	), basic c	competencies in all	
	language skills are achieved.  For foreign languages in which students have prior knowledge (e.g., Spanish, German, Frenc applicable), modular learning outcomes are achieved; these aim to improve the learner's language competence only in specific areas and for a specific purpose. In addition, learning outcomes are weigh Language learning is emphasized in certain directions, thereby developing a particular 'profile' with a higher level of knowledge and skills in certain areas than in others (e.g., a higher level of speaking and reacompetence compared to writing competence).							
3	Contents							
	European skills of the brs.de/files the beginn Currently,	Framework of Refe e Common Europe s/ger.pdf Further in ing of the course.	erence for Lang an Framework formation on the e, German, Fi	guages (CEF of Reference ne respective	level of the course R); information on the for Languages car course content will be panish are offered a	ne levels and the found the made and the made and the found the following the followin	and corresponding d at <a href="https://www.h-vailable">https://www.h-vailable</a> on LEA at	
4	Teaching Interactive	methods seminars, simulation	ons, e-learning	component				
5		n requirements skills according to p	orerequisite en	try level (dep	ending on course).			
6		en and/or oral perfo			e-accompanying poe announced at the			
7		redit requirements ticipation in at least		urse.				
8	Final grad	le weighting						
9	Language Rogozhnik Spanish) a	tova (subject mana as well as external l	Kärcher (subje gement furthe		ent German as a und Claudia Ruiz '			
10		I information course materials wil	l be announce	d at the begin	ning of the course.			
	Changing		possible, i.e.	the modules	"Language I", "Lang	juage II" a	and "Language III"	

4.3 E	Business	Application S	ystems					
ID no.		<b>Workload</b> 180 h	Credits 6	Study semester 3rd sem.	Course Offering Frequency Winter semester	<b>Duration</b> 1 semester		
1	Application	seminars evelopment of Bus on Systems sage of Business A		Contact hours 4 SCH/ 60 h	<b>Self-learning</b> 120 h	Planned group size 45 students		
2		outcomes						
	information apply met database	n systems. Central hods for data mo software.	storage and s delling used	tructuring of large day worldwide to integr	ategy, business prod ata volumes is a majo ate database require	or task here. Students ements into standard		
	students w business o	vill use international operations. The res	lly accepted pults will allow s	ecting element between business strategy and business IT, process modelling methods to model both existing and planned students to identify potential improvements.				
	Based on a mix of theory and practical exercises, students learn basics of prominent business applic development programming languages such as Java or Python. In doing so, they acquire basic pra programming skill and learn about basic concepts of programming languages, including installation usage, data types, operators, loops, object-oriented concepts, as well as standard libraries and chains/CASE tools.							
3	Content							
	<ul><li>Busin</li><li>Data</li><li>Proce</li></ul>	ent of business a less IT alignment modelling less modelling		stems				
	<ul><li>Adapt</li><li>Basic</li></ul>	siness application ing and implement principles of applic chains and code ma	ing business a ation program	application systems ming				
4		ed seminars at the	computer lab					
5	Basic know	• .	s, including of	ffice software and In	ternet browsers.			
6	Examinat Developm	<b>ion types</b> ent of Business Ap	olication Syste	ems:				
		d examination in th						
	Usage of E	Business Applicatio	n Systems:					
	Ŭ	d performance of g	•					
7	As per §15			ation Regulations for	International Busines	ss (BPO-IB 2021)		
8	Use of the							
9	Final grad n/a	le weighting						
10		ader and full-time orsten Stein, Prof.		Boden and internal	/external lecturers			

### 11 Additional information

Literature recommendations will be announced when the lecture period begins.

ID no		<b>Workload</b> 180 h	Credits	Study semester	Course Offering	<b>Duration</b> 1 semester		
		100 11	0	3rd sem.	Frequency Winter semester	i semester		
1	Lectures/			Contact hours	Self-learning	Planned group		
	3 SCH: Fit			5 SCH/	105 h	size		
2	2 SCH: Inv	outcomes/skills		75 h		45 students		
	interpret v internation	erbally and classify nal context. Student	y them. The ts also lea	ey can transfer their a	n methods to practical acquired skills to new canational finance and apon on international financi	ases, especially in a pply these to practicate		
3	Contents							
	<ul> <li>Investment</li> <li>Introduction, terminology and underlying financial mathematics</li> <li>Static and dynamic investment calculation methods</li> <li>Investment calculation with integrated financing plan</li> </ul>							
	Financing							
	<ul> <li>Basic questions of the international financial economy</li> <li>Financial objectives and financial decision-making processes for multinational companies</li> </ul>							
	<ul> <li>Financial objectives and financial decision-making processes for multinational companies</li> <li>Systematization approaches to various forms of financing</li> </ul>							
		sits and equity finar	ncing					
		t financing						
4	Foreight  Teaching	gn trade financing						
4	_	ndividual and group	projects					
5			o have a	basic knowledge o	f business administra	tion, accounting an		
6	Internation	ritten and/or oral ex nal Business (BPO-	-IB 2021).	tails, see §17 of the 2	2021 Bachelors' Exami	nation Regulations fo		
7	As per §15			nination Regulations f	or International Busines	ss (BPO-IB 2021)		
8	Use of the							
9	3 %	de weighting						
10		eader and full-time andreas Wiesehahn		Ralf Meyer and interr	nal/external lecturers			
11		Il information recommendations v	will be anno	ounced when the lect	ure period begins.			

4.5 I	Microeco	nomics				
ID no		<b>Workload</b> 180 h	Credits 6	Study semester 3rd sem.	Course Offering Frequency Winter semester	<b>Duration</b> 1 semester
1	Lectures/ 4 SCH: Mi	seminars croeconomics		Contact hours 4 SCH/60 h	<b>Self-learning</b> 120 h	Planned group size 45 students
3	Upon succe s d a c ir n c c Contents This c Chapt	etermine the outco nd undesirable out ritically discuss the mprove fairness nodel the interactio alculate profit-max explain how compe ompetitive markets course discusses the	otimization p mes of social comes e role of fairr ns between imizing price titive markets be following of k, and choice	al interactions and di ness in evaluating economers, managers a es for firms ts maximize the gain chapters:	nis method to decision scuss how self-interest conomic allocations are and employees within the	making under scarcity at can lead to desirable and how institutions can firms and down outcomes in
	Chapt Chapt Chapt Chapt	er 4: The firm: Owner 5: The firm and er 6: Supply and d	power: Mutu ners, manag its customer	ual gains and conflic ers, and employees s e-taking and compe		
4					ercises, optional onlir	ne content, one or two
5	Formal: n	rses: "Mathematic	es", "Statistic	cs" and "Business A	dministration I" modu	les should have been
6				ails, see §17 of the 0	0217 Bachelors' Exam	ination Regulations for
7		redit requirements of the 2021 Bach		nation Regulations f	or International Busine	ess (BPO-IB 2021)
8	Use of the					
9	Final grad	de weighting				
10	Prof. Dr. C	eader and full-time Christian Tode and		rnal lecturers		
11	The textbo	E project is a grou	p of econom	nics researchers and	d professors. They wi	by the CORE Project. tote the book to teach d real-world data. The

ebook is available free of charge on the website https://core-econ.org/the-economy/?lang=en. there are (free) Apps for Android, Windows, MacOS, iOS and more. For those of you who prefer a physical book, there are some copies in the library.

## 5. Modules of 4th semester

- Language III
- Macroeconomics

5.1 L	anguage	e III						
ID no.		Workload 180 h	Credits 6	Study semester 2nd sem	- 11	су	Duration 1 semester	
1	Lectures/seminars 4 SCH: Language I		4 :	ct hours SCH/ 60 h	<b>Self-learning</b> 120 h	· .		
2	Learning outcomes/skills  Depending on the level at which students enter the three-semester language program, different learning outcomes and competencies are achieved in each module. However, the common thread is the goal of achieving up to two levels of the Common European Framework of Reference for Languages (CEFR) over the course of three consecutive modules. The progression and target level depend in each case on the language chosen and the entry level.  For foreign languages in which no prior knowledge is required (e.g. Chinese), basic competencies in all language skills are achieved.  For foreign languages with prior knowledge (e.g., Spanish, German, French, if applicable), modular learning outcomes are achieved that are designed to improve learners' language competence only in specific areas and for a specific purpose. In addition, learning outcomes are weighted: Language learning is emphasized in certain directions, developing a particular "profile" with higher levels of knowledge and skills in certain							
3	areas than in others (e.g., higher levels of speaking and reading competence compared to writing competence).  Contents  The exact course content depends on the respective level of the course according to the Common European Framework of Reference for Languages (CEFR); information on the levels and corresponding skills of the Common European Framework of Reference for Languages can be found at <a href="https://www.h-brs.de/files/ger.pdf">https://www.h-brs.de/files/ger.pdf</a> Further information on the respective course content will be made available on LEA at the beginning of the course.  Currently, courses in Chinese, German, French, and Spanish are offered as part of the "Language I"							
4	through "Language III" module series.  Teaching methods Interactive seminars, simulations, e-learning component							
5	Admission requirements  Language skills according to prerequisite entry level (depending on course).							
6	<b>Examination types</b> Final written and/or oral performance (75%) and Lecture-accompanying partial examination (25%); the exact requirements for the partial performances will be announced at the beginning of the respective course.							
7	Course credit requirements Active participation in at least 75% of the course.							
8	Final grade weighting 3 %							
9	Module leader and full-time lecturers  Language Centre: Sandra Kärcher (subject management German as a Foreign Language), Albina Rogozhnikova (subject management further languages) und Claudia Ruiz Vega (subject management Spanish) as well as external lecturers							
10	Additional information  Notes on course materials will be announced at the beginning of the course.  Changing the language is not possible, i.e. the modules "Language I", "Language II" and "Language III" must be completed in the same foreign language.							

5.2 Ma	croeco	nomics							
ID no.		<b>Workload</b> 180 h	<b>Credi</b> 6	semester 4th sem.	,	Course Offering Frequency Summer semester	<b>Duration</b> 1 semester		
1	4 SCH	res/seminars  I: Macroeconomics I: Economic Policy Practice	i	Contact hours 6 SCH/ 90 h		<b>Self-learning</b> 90 h	Planned group size 45 students		
2	Learning outcomes/skills								
	Macroeconomics								
	Upon successful completion of the module, students will be able to								
	Ороп	·					odav's living standards		
	<ul> <li>summarize the role of capitalism and technological innovation on today's living standards</li> <li>explain how the labor market determines economy-wide wages, unemployment and the distribution of income</li> </ul>								
	associate the credit market, money and Banks with opportunities for mutual gain								
	classify economic booms and recessions in the business cycle								
	assess fiscal policy measures by the government								
	<ul> <li>differentiate monetary from fiscal policy and explain how it impacts on inflation</li> </ul>								
	appreciate institutions and policies that support economic wellbeing								
	Economic policy in practice								
	The course uses an empirical, computer-aided economic model based on a selected country to show students the effects of economic analyses and decisions. Students will work independently on the economic relationships depicted in the model and discuss their observations to assess the effects of economic strategies, experience the complexity of economic policy, and processes and apply this knowledge to international contexts. The simulation also helps students recognize the practical effects of economic questions on everyday business and adds a crucial element to the comprehensive managerial toolkit.								
3	Contents								
	Macroeconomics								
	This course discusses the following chapters:								
	Chapter 1: The Capitalist Revolution Chapter 2: Technological Change, Population, and Growth Chapter 3: The Labour Market: Wages, Profits and Unemployment Chapter 4: Banks, Money, and the Credit Market Chapter 5: Economic Fluctuations and Unemployment Chapter 6: Unemployment and Fiscal Policy Chapter 7: Inflation, Unemployment, and Monetary Policy Chapter 8: Technological Progress, Unemployment, and Living Standards in the long run Chapter 9: The Nation and the World Economy								
4	Economic policy in practice  Goals, actors and issues of global economic policy Modelling of current international economic policy Simulation model based on the Federal Republic of Germany Teaching methods								

	Lecture and seminar-based teaching with video lectures, exercises, optional online content, one or two experiments and some (small) case study discussions.
5	Admission requirements Formal: none Prior courses: Students should have passed the exams for the "Mathematics" and "Microeconomics" modules.
6	Examination types Final written exam.
7	Course credit requirements As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)
8	Use of the module n/a
9	Final grade weighting 3 %
10	Module leader and full-time lecturers Prof. Dr. Christian Tode and internal/external lecturers
11	Additional information  The textbook for this course is "The Economy: Economics for a Changing World" by the CORE Project. The CORE project is a group of economics researchers and professors. They wrote the book to teach economics in a student-centred way that is motivated by real-world problems and real-world data. The ebook is available free of charge on the website https://core-econ.org/the-economy/?lang=en. there are (free) Apps for Android, Windows, MacOS, iOS and more. For those of you who prefer a physical book, there are some copies in the library.

### 6. 5th semester module: Corporate Management

6. Corporate Management								
ID no.		Workload Credits		Study semester	Course Offering	Duration		
		180 h	6	5th sem.	Frequency Winter semester	1 semester		
1	Lectures/seminars			Contact hours	Self-learning	Planned		
	2 SCH: Corporate Planning			7 SCH/	75 h	group size		
	1 SCH: Business Ethics			105 h		45 students		
	4 SCH: Business Simulation							

#### 2 Learning outcomes/skills

#### **Corporate Planning**

Students learn about the crucial issues and solutions in international and intercultural corporate planning across industries and functions. They learn the newest developments in theory and practice and the various planning challenges, relevant methods, instruments and application conditions. The course focuses especially on international corporations as well as cultural and country-specific conditions that international companies must consider.

#### **Business Ethics**

Students examine international business cases to understand the criteria for social values and responsibility in business and the underlying ethical models. The course focuses on sharing the concepts of corporate social responsibility (CSR) and responsible leadership. Students also learn to look at ethical beliefs and values across cultures and countries.

#### **Business Simulation**

The business simulation game is a complex, computer-aided industrial simulation based on the reality of a market economy. Several companies pursue a self-determined strategy to manufacture and sell products on national and international virtual markets. Students work in international teams and experience how their decisions affect sales, production, sourcing, HR, investment and financing. As the game proceeds, they learn to better understand the complex interactions and use their business administration skills to adapt their decisions to the changing conditions. The game also trains their intercultural abilities and awareness for particularities across countries.

#### 3 Contents

#### **Corporate Planning**

- Basics of corporate planning
- Special consideration of transnational companies and the requirements of corporate planning for different cultural regions.
- Corporate policy framework planning
- Strategic corporate planning, esp. multinational companies
- Operational planning
- Current issues in corporate planning

#### **Business Ethics**

- Basics of business thinking
- Ethical concepts and their current effects
- Dealing with diverging ethical ideas and values of different cultures
- Comparison of ethics: German vs. foreign commercial law
- Ethics in and between organisations
- Fundamentals of ethically responsible management
- Basic forms of ethics, morality and their origins

Stages of moral development according to Kohlberg Homo oeconomicus The Prisoner's Dilemma Utilitarianism The philosophy of Kant Discourse ethics Business ethics according to Steinmann Economic ethics according to Homann Corporate culture International case studies Ethics management systems Barnard's Inducement-Contribution Theory **Business Simulation** Introduction to the game Game phases in a team Plenary discussions Meeting minutes Teaching methods: 4 **Corporate Planning** Seminar teaching, case studies, group work **Business Ethics** Information and training sequences, case studies, individual and group projects **Business Simulation** Business simulation, group projects, plenary discussions 5 Admission requirements Formal: None Prior courses: Students should have completed exams for "Business Administration 1-3" modules. 6 Examination types Corporate Planning & Business Ethics: schriftliche Prüfung/Abschlussprüfung **Business Simulation:** Lecture-accompanying partial examination; oral or written final exam (§ 14 Abs. 6) Course credit requirements 7 As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021) 8 Use of the module n/a 9 Final grade weighting: 3 % 10 Module leader and full-time lecturers Prof. Dr. Ralf Meyer and internal/external lecturers 11 Additional information Literature recommendations will be announced when the lecture period begins.

# 7. Modules in 4th/5th semester: Specialisations

- Business-to-Business Marketing
- International Financial Management
- International Management
- Sales Management

7.1	7.1 Specialisation: Business-to-Business Marketing										
ID no.		Workload	Credits	Study	Course Offering	Duration					
		540 h	18	semester	Frequency	1 semester					
				4th/5th sem.	Summer semester						
1	Lectures/	seminars		Contact	Self-learning	Planned group					
	4 SCH: S	Strategic Marketing		hours	345 h	size					
	1 SCH: M	Narket Research		13 SCH/		30 students max.					
	2 SCH: M	Marketing Managemo	ent Control	195 h							
1 SCH: Innovation Management											
	4 SCH: Practical Project										
	1 SCH: P	Project Management									

Students learn about the position and delimitation of the marketing approach. They learn to present various marketing strategies and research approaches, especially in B2B marketing, and to differentiate the components of the marketing mix. They can address customer requirements, adequately satisfy identified market needs and apply customer loyalty tools. Participants also learn market analysis methods as a prerequisite for strategic and operative marketing decisions, as well as the system behind controlling and innovation management in marketing. A practical project involving a real company allows students to apply their learned knowledge.

#### 3 Contents

#### **Strategic Marketing**

- Basics of marketing, marketing concepts
- The course integrates international case studies.
- Particularities of B2B marketing compared to consumer goods marketing.
- Strategic marketing, especially B2B
- Discussion of selected operative aspects in marketing

#### **Market Research**

- Market research processes
- Data collection
- Applied statistical methods for data analysis
- Consumer behaviour research

#### **Marketing Management Control**

- Basics and aims
- Methodical approaches
- Strategic approaches
- Task-oriented approaches
- Case studies relating to international companies
- Marketing mix approaches

#### **Innovation Management**

- Innovation and insecurity
- Product, process and business model innovation
- Creativity techniques
- Internationalisation and digitisation

#### **Practical Project**

- Project management
- Methods of market research (SPSS)
- Independent editing and documentation of the project, e.g. the following topics:

	Development of market entry strategies
	Customer satisfaction measurement
	Market positioning of innovative products
	Repositioning of products already on the market
	Presentation of results and discussion with the management of the cooperating companies
	Project Management
	Project organization & processes
	Project management methods
4	Teaching methods
	Seminar, individual and group projects
5	Admission requirements
	Related knowledge from the introductory courses
6	Examination types
	Written or oral final exam.
7	Course credit requirements
	Passing of the module exam, successful participation in the practical project.
8	Use of the module
	This module is also offered for the programmes in Business Psychology (BSc.) and Business Management
	(BSc.).
9	Final grade weighting
	16%
10	Module leader and full-time lecturers
	Prof. Dr. Jens Böcker, Prof. Dr. Daniel Assmus
11	Additional information

7.2 \$	7.2 Specialisation: International Financial Management									
ID no.		Workload C		Credits Study	Course	Offering	Duration			
		540 h	18 <b>semester</b>	semester	Frequ	uency	1 semester			
				4th/5th sem.	Summer	semester				
1	Lectures/s	seminars			Contact	Self-	Planned			
	4 SCH: In	nternational Finan	cial Reportir	ng Standards/	hours	learning	group size			
	Analysis	of International Fi	nancial State	ements	13 SCH/	345 h	30 students max.			
	3 SCH: N	lanagement Acco	ounting and M	Management	195 h					
	Control									
	3 SCH: International Finance									
	3 SCH: Case Studies in Management Accounting									
	and Mana	agement Control								

#### International Financial Reporting Standards/Analysis of International Financial Statements

Students understand consolidated accounting under IFRS and know the differences between HGB and U.S. GAAP accounting. They also know the relevant voting rights and discretionary powers and can assess their effect on the analysis of international consolidated statements. Students also learn to independently identify current developments in financial accounting and their relationship to the current state of research and literature. They learn to present research findings in an academic format and draw conclusions.

#### **Management Accounting and Management Control**

Students can explain the basics and different concepts of management control and can independently apply the central instruments of operative controlling to international situations after critical assessment. They know the difference between controlling and managerial accounting. They can name and assess current developments in international business accounting.

#### International Finance

Students learn about the international financial system and financing of international companies. They learn to identify and analyse the particularities of global financial markets from the perspective of international companies. Students also learn about the workings of foreign exchange markets and the relevant instruments for financing foreign trade.

#### Case Studies in Management Accounting and Management control

Students can independently apply managerial accounting tools to real-life situations, interpret the results, derive recommended actions and defend their results in group sessions.

#### 3 Contents

#### International Financial Reporting Standards/Analysis of International Financial Statements

- Fundamentals of consolidated financial statements and corporate law
- Consolidated financial statements: reporting duty and consolidation group
- Consolidations (e.g. capital consolidation and debt consolidation, at-equity accounting, purchase price allocation, goodwill impairment test)
- IFRS accounting: principles, approach, presentation, valuation
- Analysing annual financial statements and key figures
- Impact analysis of new accounting standards (e.g. IFRS 15 and IFRS 16)
- Identification of current developments in external accounting and the current state of research

## **Management Accounting and Management Control**

Basic concepts of controlling

- Differences and similarities of managerial accounting and controlling in an international context
- Basics of operative and strategic controlling
- Operative planning and controlling processes
- Basics of variance analysis
- Controlling key figures in global corporations
- Activity-based costing
- Basics and selected instruments of cost management, including regional characteristics
- The balanced scorecard
- Risk controlling and corporate governance
- Identification of current developments in external accounting and the current state of research

#### **International Finance**

- The international financial system
- Currency theory and markets
- Financing of international companies
- International investment

#### **Case Studies in Management Accounting and Management Control**

- The controlling process
- Organizational structure of controlling
- Variance analysis
- Forecasting
- Key figure analysis
- Activity-based costing
- Target costing
- Investment controlling

## 4 Teaching methods

Lectures, seminars, individual and group projects

#### 5 Admission requirements

Solid basic knowledge of accounting, investment calculation and corporate financing as well as international accounting

#### 6 Examination types

Written or oral exam

#### 7 Course credit requirements

Passing a term paper or project to be admitted for the oral/written exam and passing the oral/written exam.

#### 8 Use of the module

This module is also offered for the programmes in Business Psychology (BSc.) and Business Administration (BSc.).

## 9 Final grade weighting

16%

#### 10 Module leader and full-time lecturers

Prof. Dr. Ralf Meyer, Prof. Dr. Andreas Wiesehahn as well as internal/external lecturers

#### 11 Additional information

Literature recommendations will be announced when the lecture period begins.

7.3	Specialis	ation: Interna	ational Ma	anagement			
ID no.		<b>Workload</b> 540 h	Credits 18	Study semester 4th/5th sem.	Course Frequ Every s	•	<b>Duration</b> 1 semester
1	Leadersh 2 SCH: Ir 2 SCH: Ir 3 SCH: P	ternational Strate	eting e, Finance & Internationa	Investment I Management	Contact hours 13 SCH/ 195 h	Self- learning 345 h	Planned group size 30 students max.

#### International Strategy, Organisation & Leadership

Students develop an understanding of strategic issues and methods businesses use to "go international" or "be international." In this context, they also learn aspects of international corporate organisation, HR management and leadership.

#### **International Marketing**

Students learn to understand the challenges in international marketing. They will analyse and discuss real business cases (executive decisions, marketing mix of real international companies). This will permit students to compare and assess different strategies in international marketing and the influence of different cultures.

#### International Trade, Finance & Investment

Students learn about the historical development of international trade. They study the political and economic framework and the theories behind current national and international trade and investment policies. In addition, students analyse the influence of global financing systems and the role of international organisations. This will enable them to discuss the current and future status of global "economy zones".

#### **Project & Cases in International Management**

Students will work on a real management case with an intercultural team to learn the concepts of case handling and methods of intercultural communication and knowledge sharing. This develops their critical thinking and problem-solving skills. Students will present results before a management audience to develop their public speaking skills.

#### **Current Issues in International Management**

Students train their independent literature research skills. This permits them to decide which information and data is useful and solution-focused, how to handle time management and which planning steps are necessary. Students learn how to write meaningful, convincing academic documents (papers, presentations) in a foreign language.

#### 3 Contents

#### International Strategy, Organisation & Leadership

- Current International Corporate Strategies
- Country analysis, market entry strategies and entry modes, timing strategies, market entry barriers
- Corporate strategy systems
- International corporate organisation models
- Influence of cultures and intercultural communication in international organisations
- Corporate international HR organisation and HR strategies
- International recruitment, training, and assignment
- Intercultural leadership & management development

International unions & works council policy

#### International Marketing

- The scope and challenge of international marketing
- International marketing research, planning process and strategies
- Products and services for international consumer/business markets
- International marketing channels
- Exporting and logistics
- "Export" case study; workshop with an international marketing manager
- International marketing communication
- Excursion "International Marketing in 3 countries"
- Personal selling and sales management
- Pricing for international markets

#### International Trade, Finance & Investment

- History and current trends in international trade
- Theories in international trade & investment
- Areas & results for economic integration
- The international finance system
- The role of international organisations and NGOs

## **Project & Cases in International Management**

- Introduction to the seminar and presentation of topics
- Lecture: "Corporate communication"
- Lecture: "Presentation of cases and projects"
- Independent communication, preparation and group discussions
- Presentation of reports

#### **Current Issues in International Management**

- Introduction to topics
- Lecture: "Research methods"
- Submission of final project outline and draft report structure
- Team discussion session with instructor

Presentations: Half-term presentation, final results

#### 4 Teaching methods

Seminar, individual and group projects

## 5 Admission requirements

Formal: None

Prior knowledge: Related knowledge from the introductory courses

## 6 Examination types

Written or oral final examination, assignment incl. presentation

#### 7 Course credit requirements

As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)

## 8 Use of the module

This module is also offered for the programmes in Business Psychology (BSc.) and Business Administration (BSc.)

## 9 Final grade weighting

16%

#### 10 Module leader and full-time lecturers

Prof. Dr. Jürgen Bode and internal/external lecturers

#### 11 Additional information

Literature recommendations will be announced when the lecture period begins.

7.4	7.4 Specialisation: Sales Management										
ID no	).	<b>Workload</b> 540 h	Credits 18	Study semester 4th/5th sem.	Course Offering Frequency Winter semester	<b>Duration</b> 1 semester					
1	2 SCH: Sa 4 SCH: Sa	seminars ales Projects ales Strategy ales Operational Asp ales Performance M		Contact hours 12 SCH/ 180 h	Self-learning 360 h	Planned group size 30 students max.					

The students learn the classification and differentiation of the operational function "sales" in an international context. They will be able to present strategic aspects, analyse them and implement them in various industries.

Furthermore, the students get to know methods as a prerequisite for operative management in the area of "sales and marketing", in particular with regard to the manifold aspects of communication and their importance for a successful performance. In addition, insights into the management of "sales and marketing", e.g. via controlling, should be imparted.

Within the framework of a practical project in collaboration with a company, students are encouraged to implement the knowledge they have learnt.

## 3 Contents

#### Strategic distribution/sales

- Basics of strategic sales management / international sales management
- Distribution channels/multichannel strategies
- Customer prioritization
- Aspects of price management

#### Operational aspects of distribution/sales

- Sales organisation
- Personnel management, competencies and the "sales personality" in the sales department
- Incentive and compensation systems
- Customer orientation/customer loyalty

#### Sales and distribution controlling

- Basics and goals
- - Strategic and operative controlling approaches

#### Practical sales project

- Aspects of project management
- Independent processing and documentation of the project, e.g.
  - Organization of sales and distribution units
  - Procedural topics (process descriptions, reorganisations)
  - Market research of selected countries/regions for defined products
  - Development of competence patterns for the training and further education of sales and distribution personnel
- Presentation and discussion of results with the management of the cooperating companies

## 4 Teaching methods

	Seminar, project work and group projects
5	Admission requirements
	Related knowledge from the introductory courses
6	<ul> <li>Examination types</li> <li>Lecture-accompanying partial examination (25%), with presentation and follow-up group feedback, as well as an assignment tin the lecturer "Sales Projects"</li> <li>final examination (75%) in form of a written examination in the lecturers Sales Strategy, Sales Operational Aspects und Sales Performance Management</li> </ul>
7	Course credit requirements As per §15 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021)
8	Use of the module This module is also offered for the programmes in Business Psychology (BSc.) and Business Management (BSc.).
9	Final grade weighting 16 %
10	Module leader and full-time lecturers Prof. Dr. Stephan Tank, Prof. Dr. Daniel Assmus
11	Additional information Literature recommendations will be announced when the lecture period begins.

# 8. Modules in 5th and 7th semester: Methodological Electives

- Research Methods
- Applied International Project Management

8.1 F	Research	Methods				
ID no		Workload	Credits	Study semester	Course Offering	Duration
		180 h	6	5th sem.	Frequency Winter semester	1 semester
1	Lectures/	seminars		Contact hours	Self-learning	Planned
	4 SCH: Statistics II, Theory of Science Research Methods			4 SCH/ 60 h	120 h	<b>group size</b> 45 students
2	Learning	outcomes/skills				
	example, Students procedure	the Statistics II co describe the theo is for different issi describe academi	ourse teaches purse teaches purse teaches purse, and applicates, to apply the	procedures of both infation of the procedure nem and to adequate	ecisions, e.g. in internation ference statistics and moves es and learn to choose y interpret the results. In allar science literature	ultivariate methods. e the right scientific n addition, students
3	Contents					
	• Quan	titative and qualit	ative research	methods		
		ng hypotheses				
	• Multiv	variate analysis	methods: intr	oduction and overvi	iew, detailed: conjoint	analysis, multiple
		ssion				
			nt developmen	ts in the theory of sci	ence	
4		methods ion of seminar, inc	dividual and gr	oup projects		
5		n requirements				
	Formal: N		of "Statistics"	" and "Rusiness Admi	nistration 1-3" modules.	
6		ion types	or otationed	and Business / turn	modules.	
			a term paper o	n a given or self-sele	cted topic.	
		ritten and/or oral enal Business (BP		ails, see §18 of the 20	21 Bachelors' Examina	tion Regulations for
7		redit requiremen				(DDQ ID 655.1)
			helors' Exami	nation Regulations for	International Business	(BPO-IB 2021)
8	Use of th n/a	e module				
9	Final grad	de weighting				
10		eader and full-tin				
		Ralf Meyer and int	ernal/external	lecturers		
11		al information			on manifest handles	
	Literature	recommendation	s will be annou	nced when the lectur	e perioa begins.	

ID no	).	Workload	Credits	Study semester	Course Offering	Duration
		180 h	6	7th sem.	Frequency	1 semester
					Winter semester	
1	Lectures/	seminars		Contact hours	Self-learning	Planned
	4 SCH: A	applied International	Project	4 SCH/	120 h	Group size
	Managen	nent		60 h		45 students
2	Learning	outcomes/skills				
	attention techniques in internat individual demonstra	is given to impro s to apply in each p ional project teams project phases.	ving students roject phase. S The course The challeng test their know	tic approaches, espect methodological app Students also learn in will focus on countryes of leading interruledge in international	proach; they learn watercultural skills for mo specific and cultural pational teams will	which management ore successful work particularities of the be explained and
3	Contents					
	<ul><li>Differ</li><li>Metho</li><li>Proje</li><li>Partio</li></ul>	odological step-by-s ctmonitoring and c cularities/challenge	ies between di step planning o ontrolling s in intercultura	fferent project manage of international project al teams compared to ternational teams; cult	s purely national teams	
4	<b>Teaching</b> Combinati	methods on of seminar, indiv	/idual and gro	up projects		
5	Formal: N					
	Prior kno	wledge: Contents	of "Business A	dministration 1-3" mo	dules	
6	<b>Examinat</b> Participati		irds of the tota	al duration of a course	and ungraded subject	ct examination.
7		redit requirements 5 of the 2021 Bache		ation Regulations for Ir	nternational Business	(BPO-IB 2021)
8	Use of the	e module				
9	Final grad	de weighting				
10		eader and full-time orsten Stein (provi		ernal/external lecturer	s	
11		al information recommendations				

## 9. Internship and Study Abroad Semester

## Internship

In the 6th semester, students can either complete an internship in Germany or abroad, or they can complete a study abroad semester.

## Study Abroad Semester

Students may complete a study abroad semester in the 5th, 6th and 7th study semester. If completed in the 5th or 7th semester, the coursework completed abroad replaces the same semester's coursework at H-BRS. If completed in the 6th semester, the study abroad semester replaces the internship.

9.1	Internshi	p (6th semes	ter)						
ID no	).	<b>Workload</b> 900 h	Credits 30	Study semester 6th sem.	Course Offering Frequency Every semester	<b>Duration</b> 1 semester			
1	No inform	<b>/seminars</b> nation		Contact hours	Self-learning 900 h	Planned group size			
2	Learning outcomes/skills  Working in an international company and participating in daily organizational tasks, students learn not just about business issues, but about the social, ecological and intercultural issues in an international environment. They learn about the professional world, apply their learned skills to concrete international tasks and work with guidance on international business problems. This strengthens the relationship between theory and professional practice. The internship can be completed in Germany or abroad. Students are encouraged to spend the internship abroad to improve their international employability. This allows students to learn about the cultural differences in working environments in various business disciplines.								
3	Contents The conte		end on the em	ployer and mustbe	discussed with them in	advance.			
4	Teaching	methods activities with guid		,					
5	Students	n requirements who have comple cording to §15 pa		our study semesters	s and achieved at leas	t 70 ECTS in exams			
6		ion types ort signed by the e	mployer (arou	nd 3,000 words) and	d a qualified certificate f	rom the employer.			
7	Final report signed by the employer (around 3,000 words) and a qualified certificate from the employer.  Course credit requirements  Submission of the signed final report and the internship certificate  The practical activity fulfilled the purpose of the internship and the student has completed the assign tasks.								
8	Use of the module n/a								
9	Final grade weighting This grade is not taken into account in the calculation of the final grade.								
10	Organisat Organisat	ional in Rheinbac	gustin: DiplB n: DiplKff.(F		onja Atai (internship coo ternship coordinator) ed examiner status	rdinator)			
11	As an alte			ents may complete a study abroad semester.  ormation session at their campus once per semester.					

יוו טוו	<b>Workload</b> 900 h		Credits	Study semester	Course Offering	Duration			
		900 h	30	6th sem.	Frequency	1 semester			
					Summer semester				
1	Lectures	/seminars		Contact hours	Self-learning	Planned group			
	No inforr	mation			900 h	size			
2	Learning	outcomes/skills							
			•		study abroad semester				
				•	prove their international				
					of instruction or the h				
					skills. They learn how to improve the				
					th international or cour				
					complement their previous				
3	Contents	;							
	• Learr	n, describe and ev	aluate interna	tional experience.					
			•		and working in internation	onal teams.			
			ntalities and c	cultures and take relevant courses.					
4		methods							
			roup projects,	presentations and c	other teaching formats of	commonly used at tr			
5			host institution.						
5	Admission requirements  Formal: To be admitted for the study abroad semester, students must have completed at least foundations.								
3			or the study a	abroad semester, s	tudents must have cor	mpleted at least for			
J	Formal: semesters	To be admitted for some admitted for some some some some admitted for some some some some some some some some	programme ai	nd have earned at l	least 70 credits in the	examinations grade			
J	Formal: semesters according	To be admitted for sin their degree to §15 para. 3. In	programme an addition, they	nd have earned at must prove that the	least 70 credits in the ir proficiency in the lang	examinations grade juage of instruction			
J	Formal: semesters according their host	To be admitted for sin their degree to §15 para. 3. In institution is sufficient.	programme and addition, they cient for them to	nd have earned at must prove that the to successfully com	least 70 credits in the ir proficiency in the lang plete the programme. T	examinations grade guage of instruction he required language			
•	Formal: semesters according their host proficience	To be admitted for sin their degree to §15 para. 3. In institution is sufficient.	programme and addition, they cient for them to	nd have earned at must prove that the to successfully com	least 70 credits in the ir proficiency in the lang	examinations grade guage of instruction he required language			
J	Formal: semesters according their host proficience and the ho	To be admitted for some in their degree of the \$15 para. 3. In institution is sufficiently level is specified ost institution.	programme ar addition, they sient for them t d either by the	nd have earned at a must prove that the to successfully com host institution or by	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer	examinations grade guage of instruction a he required languag			
	Formal: semester: according their host proficience and the hi	To be admitted for some in their degree of the \$15 para. 3. In institution is sufficiently level is specified ost institution.	programme ar addition, they sient for them t d either by the	nd have earned at must prove that the to successfully com	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer	examinations grade guage of instruction a he required languag			
6	Formal: semester: according their host proficienc and the hi  Prior kno  Examinat	To be admitted for some in their degree of the \$15 para. 3. In institution is sufficing level is specified ost institution.  Towledge: Content tion types	programme and addition, they sient for them to deither by the of previously of	nd have earned at must prove that the to successfully comhost institution or by completed modules.	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer	examinations grade guage of instruction he required languag ment between H-BR			
	Formal: semester: according their host proficienc and the hi  Prior kno  Examinat Students	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice y level is specified oost institution.  Sowledge: Content tion types must complete the	programme and addition, they sient for them to deither by the of previously de required course	nd have earned at a must prove that the to successfully composit institution or by completed modules.	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer	examinations grade guage of instruction a he required languag ment between H-BR			
	Formal: semester: according their host proficienc and the hi  Prior kno  Examinal Students study abro	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice the cost institution.  To \$15 para. 3. In institution is suffice the cost institution.  To wile dge: Content the cost institution types must complete the cost semester, studies.	programme and addition, they sient for them to deither by the of previously of the erequired couldents must subsect that the subsect is a subsect to the erequired couldents must subsect the erequired couldents must be expected to the erequired couldents must be expected to the erequired couldents must be expected to the erequired couldents are erequired to the erequired couldents must be expected to the erequired the erequired the erequired to the erequired the ereq	nd have earned at a must prove that the to successfully completed modules.  urses and examination of the provided in the completed modules.  urses and examination of the completed modules.	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host institut	examinations grade guage of instruction a he required languag ment between H-BR			
	Formal: semester: according their host proficience and the he Prior kno Examinal Students study abre learned al	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice the sost institution.  To wile discontinution.	programme and addition, they sient for them to deither by the of previously de required coudents must substranscript of total	nd have earned at a must prove that the to successfully completed modules.  urses and examination are port (around their coursework and	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host institut 13,000 words) on their elexamination results.	examinations grade guage of instructions he required language ment between H-BR tion. At the end of the experiences and skill			
6	Formal: semesters according their host proficience and the hi  Prior kno  Examinat Students study abro learned al  Course c  Comp	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice the cost institution.  Towledge: Content the cost institution.  Towledge: Content the cost institution.  Towledge: Content the cost institution types must complete the cost institution of relevant institution in the sufficient in the sufficient institution in the sufficient in the su	programme and addition, they clent for them to deither by the of previously de required coudents must substranscript of total	nd have earned at a must prove that the to successfully completed modules.  urses and examinate bmit a report (around their coursework and mounting to 30 ECT	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host institut I 3,000 words) on their elexamination results.	examinations grade guage of instruction he required language ment between H-BF			
6	Formal: semester: according their host proficience and the hi  Prior kno  Examinat Students study abre learned at  Course c  Comp Proof	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice the suffice of the suffic	programme an addition, they cient for them to deither by the of previously de required coudents must substranscript of tots coursework anations amour	nd have earned at a must prove that their to successfully completed modules.  It is and examinate brain a report (around their coursework and mounting to 30 ECT atting to a minimum of	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host institut I 3,000 words) on their elexamination results.	examinations grade guage of instruction he required language ment between H-BF			
7	Formal: semester: according their host proficience and the he  Prior kno  Examinal Students study abro learned al  Course c  Comp Proof Writte	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice the cost institution.  To wile dge: Content the cost institution.	programme an addition, they cient for them to deither by the of previously de required coudents must substranscript of tots coursework anations amour	nd have earned at a must prove that their to successfully completed modules.  It is and examinate brain a report (around their coursework and mounting to 30 ECT atting to a minimum of	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host institut I 3,000 words) on their elexamination results.	examinations grade guage of instructions he required language ment between H-BR tion. At the end of the experiences and skill			
6	Formal: semester: according their host proficience and the he  Prior kno  Examinal Students study abro learned al  Course c  Comp Proof Writte	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice the suffice of the suffic	programme an addition, they cient for them to deither by the of previously de required coudents must substranscript of tots coursework anations amour	nd have earned at a must prove that their to successfully completed modules.  It is and examinate brain a report (around their coursework and mounting to 30 ECT atting to a minimum of	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host institut I 3,000 words) on their elexamination results.	examinations grade guage of instruction he required language ment between H-BF			
7	Formal: semester: according their host proficience and the he  Prior kno  Examinal Students study abro learned al  Course c  Comp Proof Writte Use of th	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice the cost institution.  To wile dge: Content the cost institution.	programme an addition, they cient for them to deither by the of previously de required coudents must substranscript of tots coursework anations amour	nd have earned at a must prove that their to successfully completed modules.  It is and examinate brain a report (around their coursework and mounting to 30 ECT atting to a minimum of	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host institut I 3,000 words) on their elexamination results.	examinations grade guage of instruction he required language ment between H-BF			
6 7 8 9	Formal: semester: according their host proficience and the ho  Prior kno  Examinal Students study abro learned al  Course c  Comp Proof Writte  Use of th n/a  Final grad	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice y level is specified oost institution.  To be admitted for \$15 para. 3. In institution is suffice y level is specified oost institution.  To be admitted for the specified oost institution.  To be admitted for the specified oost institution.  To be admitted for the specified oost institution.  To be admitted for \$15 para. 3. In institution is specified oost institution.  To be admitted for \$15 para. 3. In institution is sufficient to \$15 para. 3. In institution is suffici	programme an addition, they clent for them to deither by the of previously of the required couldents must substranscript of the coursework anations amound 3,000 words	nd have earned at a must prove that their to successfully completed modules.  It is and examinate brain a report (around their coursework and mounting to 30 ECT atting to a minimum of	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host institut I 3,000 words) on their elexamination results. See Credits at an internation 22 ECTS credits.	examinations grade guage of instruction he required language ment between H-BF			
7	Formal: semester: according their host proficience and the he  Prior kno  Examinal Students study abre learned al  Course c  Comp Proof Writte  Use of the n/a  Final grade  Module learned learned  Module learned	To be admitted for some in their degree of the \$15 para. 3. In institution is sufficively level is specified oost institution.  To wledge: Content the tion types must complete the pad semester, study broad as well as a redit requirement of passed examination of relevant for passed examination report of around the module.  The weighting the is not taken into the eader and full-times.	programme an addition, they sient for them to deither by the of previously of the erequired couldents must substranscript of the coursework anations amound 3,000 words	and have earned at a must prove that the to successfully completed modules.  The succ	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host instituted 3,000 words) on their elexamination results. So credits at an internation 22 ECTS credits.	examinations grade guage of instruction he required language ment between H-BF			
6 7 8 9	Formal: semester: according their host proficience and the he  Prior kno  Examinat Students study abro learned al  Course c  Comp Proof Writte  Use of th n/a  Final grad This grade Sankt Aug	To be admitted for some in their degree of the \$15 para. 3. In institution is suffice the cost institution.  To wiledge: Content the cost institution.	programme and addition, they clent for them to deither by the of previously of the erequired couldents must substranscript of the coursework and and and and and account in the electurers cational questional questions.	nd have earned at a must prove that the to successfully completed modules.  urses and examinated brain a report (around their coursework and mounting to 30 ECT atting to a minimum of their coursework.	least 70 credits in the ir proficiency in the lang plete the programme. To the partnership agreer ons at their host instituted 3,000 words) on their elexamination results. So credits at an internation 22 ECTS credits.	examinations grade guage of instruction he required language ment between H-BF			
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6 7 8 9	Formal: semesters according their host proficience and the hi  Prior kno  Examinat Students study abro learned al  Course c  Comp Proof Writte  Use of th n/a  Final grad This grade Sankt Aug DiplBetr	To be admitted for some in their degree to \$15 para. 3. In institution is suffice to \$15 para. 3. In institution.  To wile dge: Content to tion types must complete the pad semester, stude broad as well as a redit requirement of passed examine the parameter of around the module de weighting the is not taken into the gustin: For organization in the passion in	programme an addition, they cient for them to deither by the of previously of the required couldents must substranscript of the coursework anations amound 3,000 words account in the relecturers rational questing Atai	and have earned at a must prove that the to successfully completed modules.  The succ	least 70 credits in the ir proficiency in the language plete the programme. To the partnership agreer ons at their host instituted 3,000 words) on their elexamination results.  Socredits at an internation 22 ECTS credits.	examinations grade guage of instruction he required language ment between H-BF			

	For academic questions: ask the responsible supervisor (lecturer/authorized examiner)
11	Additional information As an alternative to the study abroad semester, students can complete an internship. The department offers an information session at each campus once per semester.

				semester)						
ID no.		Workload	Credits	Study semester	Course Offering	Duration				
		900 h	30 5th/7th sem.		Frequency	1 semester				
					Winter semester					
1	Lectures/seminars		Contact hours	Self-learning	Planned group					
	Modules of	of the 5th/7thstudy	semester		900 h	size				
2		outcomes/skills	armantar 1		Aliahi ahee	an interded 6 - 0.1				
	Students earn international experience by completing their study abroad semester, as intended for the degree programme. The specialisations they choose here improve their international employability. During the semester, they improve their skills in the language of instruction or the host country language (specialised vocabulary in particular) and their intercultural skills.  If students go abroad in their 5th semester, they acquire 18 ECTS credits in their subject of specialisation. They take additional business-related courses to complete the other coursework required for the 5th semester.									
	semester	("Corporate Mana	gement" and '	'Research Methods'	' with 6 ECTS each).					
		•		•	this semester's cours Management", "Elective	,				
					to work with students fi					
		• • •		•	tural team skills. Stude	nts can take busines:				
			ad that match	their previous cours	sework.					
3	Contents	<b>;</b>								
	Learn, describe and evaluate international experience									
				•	and working in internation	onal teams				
		o know different m	•							
				or 7th semester abro	and					
4		methods		or rui semester abit	Jau					
4			roun projects	nresentations and o	other teaching formats o	ommonly used at the				
	host instit		oup projects,	presentations and c	diler teaching formats of	ommonly used at the				
5		on requirements								
J		•	ne admission	requirements for ind	lividual courses.					
6		tion types		- oquir om onto tor mo	Trada od oo.					
U		• •	evaminations	and coursework at t	he host institution					
	<ul> <li>Complete the required examinations and coursework at the host institution.</li> <li>Submit a transcript of grades</li> </ul>									
7										
7		redit requiremen		ation Regulations for	r International Business	(RPO-IR 2021)				
0			CIOIS EXAIIIII	auorri vegurauoris 101	i international Dusiness	י(טו ט-וט 202 ו)				
8		<b>de weighting</b> g to examinations o	of the 5th and	7th samester						
^	•			1 111 3C111C3 [C]						
9	Module leader and full-time lecturers  Sankt Augustin: For organisational questions or course selection (in coordination with Examination Board and responsible lecturers):  DiplBetriebswirtin (FH) Sonja Atai									
	responsib	h: For organisation le lecturers): iebswirtin (FH) Ste	•	or course selection (	(in coordination with Ex	amination Board an				
		, ,		ible supervisor (lecturer/authorized examiner)						
		emic questions: as	k the responsi	ble supervisor (lect	urer/authorized examine	er)				
10	Additiona	al information	k the responsi	ble supervisor (lectu	urer/authorized examin	er)				

## 10. Modules of 7th semester

- Elective or Project
- Final Thesis
- Colloquium/Tutorial

		or Project Workload	Credits	Study semester	Course Offering	Duration	
ID no.	•	180 h	6	7th sem.	Frequency Winter semester	1 semester	
1	Lectures/	Lectures/seminars		Contact hours	Self-learning	Planned	
	4 SCH: Pr	4 SCH: Project		Project: 4 SCH/	Project: 120 h	group size	
	or		60 h	Elective: 120 h	30 students		
		Electives, 2 SCH ea	ach	Elective: 4 SCH/ 60h	2100470. 120 11		
2	Learning	Learning outcomes/skills					
	Elective						
	The electives give students insight into complex international issues in fields related to their core specialisation. In addition to social, intercultural and environmental skills, students also learn various ways to use their creativity and hone their international teamwork and interdisciplinary collaboration skills. Working with students from different fields and intercultural backgrounds develops employment-relevant soft skills such as interdisciplinary thinking and cooperation.						
	Project						
	research on the micro- and macroeconomic levels. Lecturers provide guidance as students analyse and find solutions to these problems. The result is presented and discussed with the project initiators from cooperating international companies. The project's design and implementation enable students to later apply their learning outcomes to similar international business scenarios. This enables students to analyse complex, international, practical or research-focused problems, develop solutions, assess the outcomes of different options and make an informed decision. They use real-life business methods, organise with their team, lead and moderate discussions, and document and present their approach and solutions.						
3	Contents Challenges in international business administration or related/interdisciplinary fields.						
4	Teaching methods Students work independently for the most part. The lecturer's role is to explain the project task or cas study, moderate the process and ensure the quality of outcomes.						
5	Admission requirements  Comprehensive knowledge especially in the subjects of the first four semesters and good MS Office skills						
6	Examination types Usually written and/or oral exam. For details, see §18 of the 2021 Bachelors' Examination Regulations for International Business (BPO-IB 2021).					good MS Office skills	
<u> </u>	Internation	itten and/or oral ex al Business(BPO-	·IB 2021).	s, see §18 of the 202	21 Bachelors' Examir		
7	Internation  Course cr	itten and/or oral ex al Business (BPO- edit requirements	IB 2021).		21 Bachelors' Examir International Busines	nation Regulations for	
	Internation  Course cr	itten and/or oral ex al Business (BPO- redit requirements 5 of the 2021 Bache	IB 2021).			nation Regulations for	
7	Course cr As per §15 Use of the n/a	itten and/or oral ex al Business (BPO- redit requirements of the 2021 Bache e module	·IB 2021). s elors' Examina		International Busines	nation Regulations for	
7	Internation Course or As per §15 Use of the n/a Final grade This grade Module le	itten and/or oral exal Business (BPO- redit requirements of the 2021 Bache module le weighting is not taken into a ader and full-time	elors' Examination	ation Regulations for	International Busines	nation Regulations for	

ID no	? Final Th	Workload	Credits	Study-	Course Offering	Duration		
וו טו	<i>,</i> .	360 h	12	semester	Frequency	1 semester		
		000 11	12	7th sem.	Winter semester	1 0011100101		
1	Lectures	/seminars		Contact hours	Self-learning	Planned		
	n/a				360 h	<b>group size</b> n/a		
2	Learning outcomes/skills							
	The bachelor's thesis proves that students are able to describe both the technical details and the interdisciplinary relationships of a practical international issue from their field in an understandable knowledgeable manner using scientific and professionally adequate methods within a given deadling Students may write their final thesis in collaboration with a company in another country. Students may also write their final paper while studying abroad and with the support of a partner institution of their hom department. This allows students to strengthen their intercultural skills with a view to entering the international labour market.							
3	Contents							
		Challenging issues from business administration and related fields as well as interdisciplinary subjects with an international focus.						
4	Teaching methods							
5	Admission requirements Formal: Proof of 140 ECTS credits from the coursework of the 1st to 5th semesters. Prior knowledge: Content of previously completed modules							
6	Examination types The bachelor's thesis should be between 15,000 and 17,000 words long and observe the format specified by the Examination Board.							
7	Course credit requirements Successful completion of the bachelor's thesis							
8	Use of th	Use of the module n/a						
9	Final grad	Final grade weighting 15%						
10	The first besondered	e Aufgaben; LfbA)	bachelor's the	sis must be a prof	essor or full-time ins	tructor ( <i>Lehrkraft für</i>		
11		al information	sis in collabora	ation with a company	in Germany or abroad			

10.3	Collog	uium/Tutorial					
ID no		<b>Workload</b> 180 h	Workload Credits Study Course Offering Du				
1	Lectures/seminars 1 SCH: Tutorial 0 SCH: Colloquium (self-learning only)		arning only)	Contact hours 1 SCH/ 15 h	<b>Self-learning</b> 165 h	Planned Group size 45 students max./ individual	
2	Learning outcomes/skills						
	Tutorial  After completing the seminar, students have more in-depth theoretical and methodological knowledge in the subject field. They will also be able to describe the process of academic learning using an example and to deal with abstract theoretic categories. They can also explain the difference between non-scientific, prescientific and scientific statements. Their supervising lecturers will accompany students individually throughout the tutorial and provide professional guidance.						
	Colloquium  After completing the colloquium, the students present the method and results of their bachelor's thesis and can tell the difference between non-scientific, pre-scientific and scientific statements. They can categorize their bachelor's thesis within the wider field of business studies and apply their acquired knowledge.						
3	Tutorial Subjects of bachelor's theses (by multiple students) supervised by a first examiner.  Colloquium Subject of the bachelor's thesis supervised by a first examiner.						
4	Tutorial Seminar with students presenting (intermediate) results of their research  Colloquium Talk/discussion or written summary about the procedure and results of the bachelor's thesis and the related subjects.						
5	Admission requirements Formal: Tutorial: Admission to bachelor's thesis Colloquium: Successful completion of all examinations and bachelor's thesis Prior knowledge: Content of previously completed modules						
6	Examination types Tutorial: Coursework in the form of presentation of (intermediate) findings Colloquium: Colloquium of 30-45 minutes						
7	Tutoria	Course credit requirements Tutorial: Attendance and presentation Colloquium: Completion of the colloquium					
8	Use of n/a	the module					
9	Tutoria	Final grade weighting Tutorial: 0 % Colloquium: 5 %					
10	Module	e leader and full-tin	ne lecturers				

	First examiner of the bachelor's thesis			
11	Additional information -			