

Examination Regulations of the Department of Business at Fulda University of Applied Sciences for the Bachelor of Science study programme “International Business Administration”, current as at 16 October 2019

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§ 1 Study Programme Objectives, Academic Title

- (1) The study programme is a Bachelor’s programme that offers a comprehensive business management qualification with an international focus and qualifies the student for a graduate-entry profession. Using the expertise and methodology they have learned, graduates are able to adopt solution-oriented approaches to dealing with real-life professional problems in an international context, and they have a good command of German and English as working languages.
- (2) Students graduating from the study programme are awarded a "Bachelor of Science" degree (abbreviation: "BSc") by Fulda University of Applied Sciences.

§ 2 Special Access Requirements and Admission Procedure

- (1) Applicants’ English language proficiency must be certified at least at B1 level of the Common European Framework of Reference for Languages or equivalent. Applicants whose native language is English as well as those who have completed a university degree taught predominantly in English are exempt from this requirement.
- (2) Applicants who acquired their university entrance qualification abroad must provide documentary proof of sufficient German language proficiency corresponding to DSH II level in the “German proficiency test for university admission” (DSH II-Prüfung) or equivalent.
- (3) Admission takes place each year in winter and summer semesters.

§ 3 Study Programme Structure, Standard Duration of Studies, ECTS Credits

- (1) The programme structure is set out in the Curriculum (Annex 1).

- (2) Students must choose a specialisation comprising three related specialist modules worth 5 ECTS credits each from the areas of specialisation stated in the module descriptions.
- (3) The study programme requires students to complete two elective modules. Elective modules that may be taken are:
 - (a) Module IBW 6.3. (1st elective module and IBW 7.2 (2nd elective module); these modules are specific to the study programme and offer alternating topics relating to international business administration; the Dean's Office displays a notice listing the respective topics and module descriptions prior to the start of each semester; modules IBW 6.3 and IBW 7.2 may be taken twice provided they cover different topics each time;
 - (b) the specialist modules reserved for the sixth semester of the BA programme "International Business Administration", if these are not already part of the respective specialisation in accordance with (2), are:
 - Specialisation in "Accounting, Taxation and Auditing":
Module IBW 6.1.1: International Accounting
Module IBW 6.2.1: Taxation
 - Specialisation in "Internal Accounting":
Module IBW 6.1.2: Cost Accounting Systems
Module IBW 6.2.2: Advanced Corporate Finance
 - Specialisation in "Human Resources":
Module IBW 6.1.3: Core Functions of HR Management
Module IBW 6.2.3: Human Resources: Leadership and People Development
 - Specialisation in "Marketing":
Module IBW 6.1.4: Market Research and Strategies for Markets
Module IBW 6.2.4: Marketing Mix and Implementation
 - Specialisation in "Logistics":
Module IBW 6.1.5: Corporate Logistics
Module IBW 6.2.5: Introduction to Supply Chain Management
 - (c) selected modules from other BA programmes at Fulda University of Applied Sciences worth 5 ECTS credits each; prior to the start of each semester, the Dean's Office displays a notice listing the modules approved for selection.
- (4) The study programme has a standard duration of seven semesters.
- (5) The completed study programme is worth 210 ECTS credits.

§ 4 Semester Abroad

- (1) Students spend the fifth semester abroad in a non-German-speaking country (semester abroad). They can choose between a semester at a university (Study Abroad) or the Internship.
- (2) Registration for a semester abroad must be completed by 15 April or 15 October of the preceding semester. The following requirements must have been met at the time of registration:
 - (a) Students must have successfully completed the modules of the first and second semesters as defined in the curriculum.
 - (b) Students must have earned a total of at least 75 ECTS credits in the modules from the previous four semesters.
- (3) The Study Abroad module requires students to complete business and/or economics modules with a combined total value equivalent to 30 ECTS credits. Prior to commencement of the Study Abroad module, every student and the Department of Business at Fulda University of Applied Sciences must complete and both sign a Learning Agreement.

- (a) Verification that students have passed module examinations in accordance with the Learning Agreement concluded in advance is provided in the transcript from the foreign university.
 - (b) If students fail to successfully complete the modules listed in the Learning Agreement, the Examination Board will determine what alternative study elements/examinations students must take to make up the equivalent credits.
 - (c) Students must apply for recognition of modules completed and credits acquired using the form provided on the basis of the Learning Agreement.
- (4) Details of the Internship are laid down in Annex 3.

§ 5 Bachelor's Thesis

- (1) The Bachelor's Thesis addresses a topic related to the content of the study programme.
- (2) To be eligible to write a Bachelor's Thesis, students must have earned 150 ECTS credits on the Bachelor's study programme.
- (3) The stipulated period for completing the Bachelor's Thesis is eight weeks; the period can be extended one time only by four weeks upon request.
- (4) In accordance with Section 9 Section 3 (3) of the valid version of the General Examination Regulations of Fulda University of Applied Sciences updated as at 11 July 2018, first-attempt Bachelor's theses are evaluated by an examiner.

§ 6 Calculation of Overall Degree Grade

- (1) The overall degree grade is calculated as the weighted arithmetic mean of the grades attained in the modules. The weighting is determined by the ECTS credit values of the individual modules.
- (2) The following modules shall be listed on the transcript of records, but do not count towards the overall degree grade:
 - (a) Study Abroad (IBW 5.1)
 - (b) Internship including student seminars (IBW 5.2)
- (3) Additional ECTS credits acquired by students completing modules beyond those stipulated by the curriculum will be listed on the transcript of records. These modules will not however be used in determining the overall degree grade.

§ 7 Entry into Force

These Examination Regulations are effective from winter semester 2020/21.

§ 8 Transitional Rules

Students already enrolled on the International Business Administration programme at the time the new examination regulations come into force will by default complete their studies in line with the previously applicable examination regulations. This option will lapse at the end of summer semester 2024, on 30 September 2024.

Annex 1: Curriculum

Curriculum Internationale Betriebswirtschaftslehre

		1. Sem.		2. Sem.		3. Sem.		4. Sem.		5. Sem.		6. Sem.		7. Sem.		
		SWS	ECTS	SWS	ECTS	SWS	ECTS	SWS	ECTS	SWS	ECTS	SWS	ECTS	SWS	ECTS	
Basisstudium																
Allgemeine Betriebswirtschaftslehre 1	IBW 1.1	4	5													
Buchführung und Grundlagen der Handelsbilanzerstellung	IBW 1.2	4	5													
Einführung in die Volkswirtschaftslehre & Forschung	IBW 1.3	4	5													
Business English	IBW 1.4	4	5													
Mathematik 1	IBW 1.5	4	5													
Statistik	IBW 1.6	4	5													
Allgemeine Betriebswirtschaftslehre 2	IBW 2.1			4	5											
Kostenrechnung	IBW 2.2			4	5											
Jahresabschluss und Jahresabschlussanalyse nach HGB	IBW 2.3			4	5											
Wirtschaftsrecht	IBW 2.4			4	5											
Professional and Academic English	IBW 2.5			4	5											
Mathematik 2	IBW 2.6			4	5											
Vertiefungsstudium																
Steuern	IBW 3.1					4	5									
Controlling	IBW 3.2					4	5									
Grundlagen des Personalmanagements	IBW 3.3					4	5									
Investition und Finanzierung	IBW 3.4					4	5									
Mikroökonomie und internationaler Handel	IBW 3.5					4	5									
Handels- und Gesellschaftsrecht	IBW 3.6					4	5									
Marketingmanagement	IBW 4.1							4	5							
Logistik	IBW 4.2							4	5							
Enterprise Resource Planning-Systeme	IBW 4.3							4	5							
Digitale Wirtschaft	IBW 4.4							4	5							
Makroökonomie und monetäre Außenwirtschaft	IBW 4.5							4	5							
Arbeitsrecht	IBW 4.6							4	5							
Auslandsemester																
Auslandstudium/Berufspraktisches Studium	IBW 5.1 / 5.2									*	30					
Profilstudium																
Schwerpunktfach 1. Modul	IBW 6.1.1 - 6.1.5											4	5			
Schwerpunktfach 2. Modul	IBW 6.2.1 - 6.2.5											4	5			
1. Wahlpflichtfach	IBW 6.3											4	5			
Entscheidungstraining und Unternehmensplanspiel	IBW 6.4											4	5			
Nachhaltige Unternehmensführung	IBW 6.5											4	5			
Führung, Interkulturalität und Kommunikation	IBW 6.6											4	5			
Schwerpunktfach 3. Modul	IBW 7.1.1 - 7.1.5													4	5	
2. Wahlpflichtfach	IBW 7.2													4	5	
Entrepreneurship	IBW 7.3													4	5	
Angewandte Unternehmensführung	IBW 7.4													4	5	
Bachelorarbeit																
Bachelorarbeit	IBW 7.5														*	10
Summe		24	30	24	30	24	30	24	30	*	30	24	30	*	30	

* In Anbetracht der Zugrundelegung von Zeitstunden bei Auslandsstudium, BPS und Bachelorthesis erfolgt keine Angabe von SWS.

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IBW 1.1 General Business Administration 1				
Department code: IBW 1.1	Module name in German: Allgemeine Betriebswirtschaftslehre 1			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to demonstrate an understanding of essential business functions, tasks and purposes, processes, decision-making processes and practice-oriented approaches to finding solutions in international companies. Students will be able to identify the key terms, origins, objectives and connections of modern business administration as well as their institutional and legal frameworks. Students will be able to evaluate target-oriented decisions of companies in an international context and discuss the ways in which companies interact with their environment. Students will also be able to apply the theoretical principles and elementary business administration models to actual practice in the functional divisions involved in the management of traded goods.			
2	Module content: <ul style="list-style-type: none"> • Historical development and purpose of business administration • Businesses and environment, typology, constitutive decisions, stakeholders and objectives of businesses, basics of business metrics • Key principles of marketing • Fundamentals of materials management • Fundamentals of production 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Written examination or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 1.2 Financial Accounting 1

Department code: IBW 1.2	Module name in German: Buchführung und Grundlagen der Handelsbilanzerstellung 1			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be proficient in the accounting techniques as these apply to the most important business transactions in practice and will be able to carry out recognition of basic balance sheet items. They will be able to assess the impacts of a transaction on profit, equity and cash. Working from profit and loss data, they will be in a position to comment on a company's results of operations and assess cash flows as a basis for a company's liquidity. Students will be able to deal confidently with both criteria, the results of operations and the liquidity situation, and to identify these as decisive factors for the continued existence of a company as a going concern. At the same time, students will be able to recognise the importance of equity and the equity ratio as a 'risk buffer' for future negative developments within the company. Students will be able to describe the current degree of digitalisation in companies' accounting processes, particularly the importance and workflows of document management systems. They will also be able to define the ways in which software programs read out the document data required for payment transactions and postings.			
2	Module content: <ul style="list-style-type: none"> • Basic principles: information function for investors, annual financial statements (balance sheet, income statement) • Periodisation principle versus payment-flow orientation • Accounting techniques (account types, etc.) and organisation of accounting in practice • Accounting treatment of the most important transactions: procurement area for all factors of production, the sales area, VAT input tax, withdrawals and deposits, dividends • Postings in annual financial statements: depreciation and amortisation, changes in inventory • Basic principles of annual financial statements prepared pursuant to the German Commercial Code (HGB): components of annual financial statements for partnerships and corporations, structure of the income statement, statement of cash flows • Presentation of the annual financial statements to the investor, particularly to banks for rating • Basic key figures in annual financial statements: equity ratio, return on sales, return on equity, return on total capital • Digitalisation: importance and creation of a document management system 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 1.3 Introduction to Economics & Research

Department code: IBW 1.3	Module name in German: Einführung in die Volkswirtschaftslehre & Forschung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to explain the philosophical foundations of academic research and the rules of academic practice and apply them. Students will be able to define the basic principles of economics and be able to relate them to current issues. Students will be able to identify the relevance of economic fundamentals for business practice.			
2	Module content: <ul style="list-style-type: none"> • Introduction to research methodology (economics as a science, inductive and deductive reasoning, hypothesis and theory formation, assumptions and models, experiments and empirical research), foundations of academic research (research questions, methodology, literature research, citations, data analyses) • Principles of economics (the economic problem, decision theory, interaction of individuals, the aggregate economy) • Markets: supply and demand • Market efficiency and economic welfare 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 1.4 Business English				
Department code: IBW 1.4	Module name in German: Business English			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be proficient in and able to translate specialist terminology in the fields of business administration and economics. They will be able to use the vocabulary learned during the course in a manner that is linguistically and contextually correct, and will be able to put forward and explain business topics in both written and oral presentations. They will also be able to summarise and interpret key elements of more complex (specialised) texts and oral discussions. They will also have a good command of appropriate vocabulary enabling them to actively participate in professional discussions and present related arguments.			
2	Module content: Business Administration <ul style="list-style-type: none"> • Accounting / Buchführung • Commerce / Handel • Finance / Finanzierung • Human Resources / Personalwirtschaft • Management / Management • Marketing / Marketing • Taxation / Steuern Economics and Law <ul style="list-style-type: none"> • Economics / Volkswirtschaftslehre • International trade, export and import / Internationale Wirtschaftsbeziehungen, Export und Import • Law / Recht 			
3	Teaching and learning methods: 2 SWS seminar-type tuition 2 SWS practical tutorials			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Written examination or portfolio			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 1.5 Mathematics 1				
Department code: IBW 1.5	Module name in German: Mathematik 1			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to articulate the elementary mathematical principles and the most important methods and procedures of business mathematics and financial mathematics. They will be able to apply basic mathematical methods to practical tasks in business administration and finance. Students will be able to demonstrate knowledge of the basic financial calculation functions of spreadsheet programs (Excel).			
2	Module content: <ul style="list-style-type: none"> • Arithmetic and algebra in terms of real numbers • Linear and non-linear equations and inequations • Functions of an independent variable and its properties • Differential calculus for functions with an independent variable and its application in cost accounting, univariate optimisation • Financial mathematics: Linear, discrete and constant interest rates, equivalence principle, pension and annuity calculation, present and final values and their application in investment calculations 			
3	Teaching and learning methods: 2 SWS seminar-type tuition 2 SWS practical tutorials			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 1.6 Statistics				
Department code: IBW 1.6	Module name in German: Statistik			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to articulate the basic statistical methods and apply these independently to practical, predominantly business-related problems and tasks: They will be able to describe statistical distributions using suitable measures, assess statistical and causal relationships, understand fundamentals of probability theory and test simple hypotheses, using software where required. Students will be able to demonstrate their general ability to think analytically and logically. They will be able to define key statistical terms used internationally.			
2	Module content: <ul style="list-style-type: none"> • Statistical properties and variables • Key figures for describing statistical distributions • Two-dimensional distributions, covariance and correlation • Simple linear regression • Basics of probability theory, fundamental distributions, normal distribution • Statistical testing of elementary hypotheses 			
3	Teaching and learning methods: 2 SWS seminar-type tuition 2 SWS practical tutorials			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 2.1 General Business Administration 2

Department code: IBW 2.1	Module name in German: Allgemeine Betriebswirtschaftslehre 2			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to demonstrate an understanding of essential business functions, tasks, processes, decision-making processes and practice-oriented approaches to finding solutions in multinational companies. They will, from a management perspective, be able to differentiate between basic business terms, objectives and methods as well as corporate functions. Students will be able to interpret the key fundamentals of finance and human resources, organisation and management theory as well as sustainability and business ethics and apply these to practical problems faced by multinational companies.			
2	Module content: <ul style="list-style-type: none"> • Fundamentals of finance and investment • Fundamentals of international human resources • Fundamentals of organisation in international companies • Fundamentals of international and strategic management • Fundamentals of normative business management as well as sustainability and business ethics in the international setting 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 1.1 (ABWL 1)			
6	Type of examination: Written examination or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 2.2 Cost Accounting

Department code: IBW 2.2	Module name in German: Kostenrechnung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to articulate and correctly use the underlying terminology and theoretical principles of cost accounting. They will be able to apply the relevant methods used in a business for cost recording and cost assignment, and analyse their respective advantages and disadvantages. They will also be able to properly use the methods for determining unit costs and correctly preparing and analysing a short-term income statement for a given period. The case studies used will deepen students' grasp of the issues involved while demonstrating their implementation in practice. The course will also highlight differences in Anglo-American versus European cost accounting.			
2	Module content: <ul style="list-style-type: none"> • The purpose and various branches of accounting • The purpose of cost accounting and management accounting • Basic accounting terminology • Cost element accounting (capturing and valuation of resources consumed for key cost items) • Cost-centre accounting (principles of cost-centre classification, methods of internal cost allocations) • Cost-object accounting and costing types (purposes and design of costing calculations, costing methods) • Preparing short-term income statements • Case studies for cost accounting and management accounting 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.1, IBW 1.2, IBW 1.5			
6	Type of examination: Written examination or written assignment			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 2.3 Financial Reporting

Department code: IBW 2.3	Module name in German: Jahresabschluss und Jahresabschlussanalyse nach HGB			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to understand the significance of and interpret the key components of annual financial statements and the management report. They will be proficient in recognising and analysing balance sheet items on the assets and liabilities side as well as the impact on profit and loss, equity and the cash-flow situation. They will also be able to calculate and interpret key financial statement figures. Furthermore, students will be able to understand and explain the difference between cash accounting and accrual accounting.			
2	Module content: <ul style="list-style-type: none"> • Structure of the German Commercial Code (HGB) • Generally Accepted Accounting Principles • Components of the annual financial statements: balance sheet, income statement (profit-and-loss), notes to the annual financial statements, and (optional) statement of cash flows, • Accounting treatment of fixed assets, current assets, equity and liabilities as well as accruals and deferrals (recognition, measurement and disclosure as well as impact on the notes to the financial statements and management report) • Statement of changes in equity and segment reporting • Concept of the authoritativeness of the commercial balance sheet for the tax balance sheet • Analysis of the annual financial statements with key figures • Objectives and basic principles of financial reporting pursuant to the IFRS • Important institutions in the field of international accounting and financial reporting (e.g. IASB, IFRIC, EU Commission, ASCG (Accounting Standards Committee of Germany (DRSC)) • The importance of EU Regulation 1606/2002 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 1.2			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 2.4 Business Law				
Department code: IBW 2.4	Module name in German: Wirtschaftsrecht			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to explain the principles of German and European private business law as well as the basic rules of international private law. They will be able to identify risks in e-commerce and in the application of general terms and conditions, be able to assess the advantages and disadvantages of legal transactions with consumers and demonstrate an understanding of important legal concepts, such as that of principal and agent and be able to subsequently build upon these as they apply to specific facts in the fields of employment, commercial and corporate law. They will be able to apply the knowledge they have acquired to the practical design of contracts and legal relationships.			
2	Module content: <ul style="list-style-type: none"> • Principles of civil law, particularly <ul style="list-style-type: none"> ○ the theory of legal transactions, including the conclusion of contracts in online commerce (e-commerce) with the use of electronic auction platforms and electronic formalities, ○ European legal acts on the use of general terms and conditions and European legal acts on consumer contracts, particularly in e-commerce, ○ Forms of default such as non-performance, arrears and malperformance ○ as well as tort damages. • Basic rules of international private law, particularly pursuant to the European Rome I and Rome II regulations. 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Oral interview or written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 2.5 Professional and Academic English (B2)

Department code: IBW 2.5	Module name in German: Professional and Academic English			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to use the proper form and style when expressing themselves in written business correspondence. They will be able to adopt a position and argue their standpoint in a clear and detailed manner during business-related interpersonal and intercultural meetings and discussions. Students will also be able to analyse business topics and issues in academic work of high linguistic quality and convince the reader through their arguments. They will also be able to subsequently present and orally defend, in English, the conclusions they reach in their academic work.			
2	Module content: Business-relevant communication <ul style="list-style-type: none"> • Business correspondence: letters, memos, minutes, emails, written in the correct form and style • Preparation of job applications in an international setting • Job interviews in an international setting • Interpersonal and intercultural communication; working in teams; planning, conducting and documenting meetings and negotiations Using language in an academic context <ul style="list-style-type: none"> • Planning, writing and revising academic work/papers • Presentation of academic work and papers and academic discussions 			
3	Teaching and learning methods: 2 SWS seminar-type tuition 2 SWS practical tutorials			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 1.4			
6	Type of examination: Oral interview or portfolio			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 2.6 Mathematics 2				
Department code: IBW 2.6	Module name in German: Mathematik 2			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be familiar with the possibilities of applying classical mathematical methods to economic situations and problems. They will be able to independently employ the business mathematics methods they have learned to perform real-practice tasks involved in business planning and decision-making, if required also using software (Excel).			
2	Module content: <ul style="list-style-type: none"> • Functions with multiple independent variables • Differential calculus of functions with multiple independent variables and their application in production theory, multivariate optimisation, homogeneity and elasticity of functions • Principles of integral calculus • Principles of linear algebra: matrices and vector algebra, linear equation systems • Linear optimisation 			
3	Teaching and learning methods: 2 SWS seminar-type tuition 2 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 1.5			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 3.1 Taxation				
Department code: IBW 3.1	Module name in German: Steuern			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to identify and analyse the income tax liability incurred through entrepreneurial activities as a function of the legal form in effect (partnerships, corporations) and describe the value-added-tax implications of providing goods and services in an international context. They will also be capable of explaining the impact of taxation on key operational decisions and to factor the effects of taxation into the decision-making process.			
2	Module content: <ul style="list-style-type: none"> • Principles of taxation (tax system, tax terminology, legal sources of taxation) • Income tax (tax liability, determination of taxable income, tax-rate tables and tax assessment) • Taxation of unincorporated businesses/partnerships (determination and distribution of profit, taxation of legal relationships, sale and transfer of shares) • Taxation of corporations (tax liability, determination of taxable income, profit distributions and sale of shares) • Trade tax (determination of trade income and trade tax) • Value-added tax (tax system, output transactions, input-tax deduction, EU VAT law) • Business interpretations: taxes and decision-making (choice of legal form, choice of location, financing), etc. • International tax legislation and taxation in the digital economy: (double taxation, avoidance of double taxation, concepts of taxation in the digital economy) 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.2, IBW 2.3			
6	Type of examination: Written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 3.2 Management Accounting

Department code: IBW 3.2	Module name in German: Controlling			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to discuss the concept and areas of responsibility of modern management accounting and explain the relationships and the delimitation of the management accounting function from other remits within the enterprise (e.g. internal audit, finance). They will be able to define the relevant planning and control instruments of strategic and operational controllership and will use these to solve decision-making and management problems within business management. Students will demonstrate a knowledge of the capabilities and challenges associated with the digital transformation of the management accounting area. They will also be able to define the specific requirements for management accounting in international undertakings, particularly the challenges of managing foreign business units.			
2	Module content: <ul style="list-style-type: none"> • Introduction to management accounting <ul style="list-style-type: none"> ○ Management accounting: principles, delimitation and areas of responsibility ○ Incorporation of management accounting within the management and organisational structure • Principles of planning and control <ul style="list-style-type: none"> ○ Basic issues of planning and control ○ Operational planning and control (including relevant planning and control instruments) ○ Strategic planning and control (including relevant planning and control instruments) • Project controllership <ul style="list-style-type: none"> ○ Purposes of project controllership ○ Instruments of strategic and operational project controllership ○ Methods for assessing the economic efficiency of projects • Digital transformation of the management accounting department <ul style="list-style-type: none"> ○ Big data, blockchain, artificial intelligence ○ Predictive planning 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 2.1, IBW 2.2			
6	Type of examination: Written examination or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 3.3 Fundamentals of Human Resource Management

Department code: IBW 3.3	Module name in German: Grundlagen des Personalmanagements			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to articulate and explain the importance of human resource management and the contribution it makes to a successful business. They will be able to describe and explain the basic features of the respective functions of human resource management – including in an international context. In the process, they will gain an awareness of how the changing business world affects work in human resources. Furthermore, they will be able to use key instruments of human resource management in a business environment and can analyse and critically debate individual human resource management issues.			
2	Module content: <ul style="list-style-type: none"> • Positioning of human resource management in the corporate context against the background of corporate and employee goals and personnel policy • Development of human resource management taking account of the changing world of work • Organisational forms of human resource management • Main aspects of German employment law (employer vs. employee interests; co-determination at company and shopfloor level) • (Quantitative and qualitative) human resource planning • Key features of demographic change • Human resources marketing, personnel recruitment and selection • Staff development • Remuneration and company social benefit contributions • Layoffs and staff reductions • Fundamentals of international human resource management 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.1, IBW 2.1			
6	Type of examination: Written examination or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 3.4 Investments and Finance

Department code: IBW 3.1	Module name in German: Investition und Finanzierung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to compare and contrast the significance, purpose and interdependencies of capital investment and financing activities. They will be able to apply key investment calculation methods to simple specific examples, describe the advantages and disadvantages of each method, and assess their propositions. Students will also be able to explain the most important forms of internal and external financing and their significance to companies depending on their legal form and prevailing financial system; they will also be able to illustrate the relevance of capital structure and costs of capital.			
2	Module content: <ul style="list-style-type: none"> • Corporate finance concepts and goals • Purposes and interdependencies of investment and financing decisions • Application, interpretation and comparative assessment of internationally common static and dynamic investment calculation methods for simple investments in tangible and financial assets under conditions of certainty • Fundamentals of risk • Relationship between risk and capital costs • Description of the main forms of internal and external financing • The importance of a firm's legal form and of the prevailing financial system (bank-based versus capital market-based) to decision-making relating to corporate financing • Fundamentals of capital structure and financial leverage • Digitalisation and trends in corporate financing 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.1, IBW 1.2, IBW 1.5, IBW 1.6 , IBW 2.2, IBW 2.3, IBW 2.6			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 3.5 Microeconomics and International Trade

Department code: IBW 3.5	Module name in German: Mikroökonomie und internationaler Handel			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to describe the fundamental problems and methods of microeconomics and explain how the (international) division of labour and markets function. They will be able to discuss price setting within a variety of different market forms and compare these to a state of perfect competition. Students will also be able to explain the state's activities in resource allocation and distribution and examine their impact on businesses and market equilibrium. Finally, students will be able to use the set of tools that they have acquired during their studies to explain international trade and they will be able to make judgments about trade policy measures. Students will demonstrate their ability to think analytically and logically.			
2	Module content: <ul style="list-style-type: none"> • Basic principles of the (international) division of labour • Markets from a welfare-economics perspective • Economic policy and the allocation and distribution role of the state • The market as a coordination mechanism • Microeconomic theory of the household and theory of the firm • The market for goods, the labour market, and the money and financial markets • Market forms beyond polypoly • Price setting on different markets • Corporate concentration – market and power • The purpose of competition and competition policy • International trade • Reasons for and effects of foreign trade and commerce • Protectionism and liberalisation in international trade 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.3, IBW 1.5, IBW 1.6, IBW 2.6			
6	Type of examination: Written examination or in-class oral paper presentation and discussion			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 3.6 Commercial and Company Law

Department code: IBW 3.6	Module name in German: Handels- und Gesellschaftsrecht			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Working from the fundamentals learned in Module IBW 2.4 (Business Law), students will apply German commercial law in relation to civil law in practical subject areas such as sole proprietorships/commercial apprenticeships as well as special rules and cases for merchants. They will apply international commercial law (e.g. Incoterms, United Nations Convention on Contracts for the International Sale of Goods, international general terms and conditions, lex mercatoria) and will conduct legal comparisons of selected German and international corporate forms. They will be able to define the content and form of articles of association.			
2	Module content: <ul style="list-style-type: none"> • Criteria for a commercial trade, types of merchants • The company, company formation • Select special rules of commercial law (formalities, interest on arrears, inspection obligations and obligations to notify of defects, silence as a declaration of intent, defence of failure to pursue remedies, etc.) • Ancillary staff of the merchant • German corporate forms (GbR, OHG, KG, GmbH, UG, AG, hybrids) • Foreign and European corporate forms (e.g. Limited, European Company, EEIG) • Differences and similarities in German and international corporate law 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 2.4			
6	Type of examination: Written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 4.1 Marketing Management

Department code: IBW 4.1	Module name in German: Marketingmanagement			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to define the approach, methods and techniques of marketing and describe the marketing management process (analysis of the marketing situation, strategic marketing planning and goal setting, implementation of the marketing mix, control and monitoring). The marketing methods necessary for this process are introduced in the course. Students will be able to describe the marketing mix (product, price, place, promotion) and how these key elements dovetail effectively and efficiently. They will also be able to critically evaluate and discuss current issues in marketing and distribution (e.g. online marketing, customer relationship management (CRM), neuromarketing).			
2	Module content: <ul style="list-style-type: none"> • Marketing as a corporate philosophy • Formulating objectives and developing strategy in marketing • Strategic and tactical use of marketing tools (marketing mix) • Principles of market research and consumer behaviour • Development and implementation of the marketing mix • Understanding budgetary and organisational principles when implementing activities • Issues of practical relevance in marketing 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.1, IBW 2.1			
6	Type of examination: Written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 4.2 Logistics				
Department code: IBW 4.2	Module name in German: Logistik			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to describe the key characteristics of international logistics in particular and be able to model simple logistics process chains. They will also be able to describe the tasks and requirements that present themselves within individual logistics functions and solve simple logistical problems with an international dimension using suitable methods.			
2	Module content: <ul style="list-style-type: none"> • Concept, content, tasks and objectives relevant to: <ul style="list-style-type: none"> (1) logistics and international logistics management; (2) logistics functions: inbound logistics, outbound logistics, operations management, and reverse logistics; (3) logistics services: transportation, warehousing and handling; (4) understanding a global logistics chain as a combination of fundamental logistical service processes • Issues relating to both logistics and internationally oriented supply chain management • Use of models and methods within the logistics functions: <ul style="list-style-type: none"> (1) Inbound logistics (e.g. material classification) (2) Operations management (e.g. PPC: production planning and control systems) (3) Outbound logistics (e.g. location planning) • Outsourcing and offshoring of logistics processes 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.1, IBW 1.5, IBW 2.1, IBW 2.6			
6	Type of examination: Written examination or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 4.3 Enterprise Resource Planning Systems

Department code: IBW 4.3	Module name in German: Enterprise Resource Planning Systeme			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to assess the relevance and possible uses of ERP systems in companies. They will have the knowledge to actively participate in projects in the ERP environment in later professional life. Building on the basic knowledge they have acquired, students will also develop in-depth knowledge in other areas of ERP systems.			
2	Module content: <ul style="list-style-type: none"> • Independent work using the ERP system SAP ERP (access to the SAP system, a learning environment and other support services are available to the Department of Business at Fulda University of Applied Sciences through its collaborative arrangement with the SAP university competence centres) • Work on case studies that focus on production planning (PP), controllership (CO), logistics (LO as the integration of materials management (MM), production (PP) and sales & distribution (SD) • Project management / Human Resource management (PM and HR) – identification of relationships between operational functions through data processing and evaluation • Understanding the deployment potential and limitations of the SAP system in a group of companies 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Project work			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 4.4 Digital Business				
Department code: IBW 4.4	Module name in German: Digitale Wirtschaft			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students are able to identify drivers and parameters of the digital transformation. They can put current developments into a corporate context. They can also develop initial recommendations for the digital transformation of selected business processes. Students recognise essential elements and success factors of digital business models. They are able to develop initial, basic business models in selected industries and they recognise the key technologies that can be used within digital business processes and business models.			
2	Module content: <ul style="list-style-type: none"> • Introduction to digital transformation: history, key drivers • Current developments, technologies and driving forces of digital transformation: Internet of Things, cyber-physical systems, Industry 4.0, RFID, cloud computing, big data, Artificial Intelligence • Digital transformation of business processes: Porter's value chain / primary and support activities, success factors of digital transformation • Digital business models: prerequisites and success factors, selected examples 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.1, IBW 2.1			
6	Type of examination: Written examination or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 4.5 Macroeconomics and International Monetary Economics

Department code: IBW 4.5	Module name in German: Makroökonomie und monetäre Außenwirtschaft			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to identify the most important problem areas in macroeconomic policy. They will be able to explain the calculation models on which national accounts are based and correctly interpret economic data. Using simple macroeconomic models, students will be able to examine macroeconomic relationships and problems. They will be able to discuss the possibilities and limitations of economic policy, including in open economies, and assess these from macroeconomic and microeconomic vantage points. They will also be able to explain the role that exchange rates play in economies and enterprises. Students will acquire the ability to carefully analyse texts using clear structures and statements and evaluate these rigorously. They will be able to logically process and prepare information using academic research methods.			
2	Module content: <ul style="list-style-type: none"> • Goals and problems of macroeconomic policies <ul style="list-style-type: none"> - Economic growth - High employment rates and unemployment - Price stability and inflation • National accounts system and balance of payments • Analysis of the overall economy <ul style="list-style-type: none"> - National economies over the short and long term - Aggregate supply and aggregate demand - The stabilising function of the state - Fiscal and monetary policies and their macroeconomic interaction • International monetary economics <ul style="list-style-type: none"> - Balance of international trade - Exchange rates - Economic policy in an open economy 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.3, IBW 1.6, IBW 2.6, IBW 3.5			
6	Type of examination: Written examination or in-class oral paper presentation and discussion			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 4.6 Employment Law				
Department code: IBW 4.6	Module name in German: Arbeitsrecht			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to apply the fundamentals of German employment law to simple issues of employment law. They will be able to identify international points of reference in questions of employment law as well as specific features in peculiarities in employment relationships that involve parties in different countries. Students will avail themselves of the legal databases available at Fulda University of Applied Sciences (e.g. beck-online) to answer questions of employment law.			
2	Module content: <ul style="list-style-type: none"> • Basics of German employment law (individual employment law and collective employment law (e.g. legal sources, the concept of the worker, initial stages, design and termination of employment relationships/atypical employment relationships, coalition and labour-dispute law, the law of works constitutions, workplace codetermination) • Introduction to international and supranational employment law (IPR conflict of laws, European Community Law, international treaties and ILO conventions) • Basics of legal research (e.g. with the aid of legal databases) 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 2.4, IBW 3.6			
6	Type of examination: Written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 5.1 Study Abroad				
Department code: IBW 5.1		Module name in German: Auslandsstudium		
Workload: 900 hrs: distribution depends on the partner university	ECTS credits: 30 ECTS	Semester: 5th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Elective module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to carefully assess the information provided, for example, at information events and consultations in order to complete their Study Abroad independently and on the basis of a Learning Agreement. During their Study Abroad semester, students will determine and develop their professional, methodological, personal and social skills in an international academic setting and different cultural environment.			
2	Module content: <ul style="list-style-type: none"> Information event on the semester abroad Advice from the university department's placement office for study abroad Study at a university abroad; the course content depends on which modules the student takes while abroad: these modules must be officially agreed with the Department of Business at Fulda University as part of the Learning Agreement signed by both student and department prior to commencement of the Study Abroad.			
3	Teaching and learning methods: The teaching and learning methods depend on which modules the student takes at the university abroad.			
4	Module language: English or a different foreign language (depending on the university abroad)			
5	Prerequisites for studying this module: Required: see Section 4 of the Examination Regulations Recommended: none			
6	Type of examination: The examination formats depend on which modules the student takes at the university abroad.			
7	Assessment methods: Ungraded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 5.2 Internship

Department code: IBW 5.2	Module name in German: Berufspraktisches Studium			
Workload: 900 hrs, made up of 730 hrs (at company providing internship + at Fulda University) 170 self-study hours	ECTS credits: 30 ECTS	Semester: 5th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Elective module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to carefully assess the information provided, for example, at information events and consultations in order to complete their internship independently and on the basis of an Internship Agreement. During the actual internship, students determine and develop their professional, methodological, personal and social skills in an international and foreign professional business setting.			
2	Module content: <ul style="list-style-type: none"> • Information event on the internship • Advice from the university department's placement office for internships • Practical work at the company providing the internship on the basis of an Internship Agreement and the Regulations for the Internship. • Attendance of accompanying student seminars: <ul style="list-style-type: none"> (1) Presentation and critical analysis of a particular problem or task within the company providing the internship (practice-oriented student research project) (2) Presentation of the student's area of activity with a reflection on theory and practice 			
3	Teaching and learning methods: 2 SWS seminar-type tuition/blended learning Internship in the company providing the internship			
4	Module language: English/a different foreign language (depending on the company providing the internship)			
5	Prerequisites for studying this module: Required: see Section 4(2) of the Examination Regulations Recommended: none			
6	Type of examination: Term paper			
7	Assessment methods: Ungraded			
8	Requirements for awarding ECTS credits: <ul style="list-style-type: none"> • Certification from the company providing the internship verifying successful completion of the internship • Report or presentation • Student must pass module examination 			
9	Other remarks: None			

IBW 6.1.1 Accounting, Taxation and Auditing: International Accounting

Department code: IBW 6.1.1	Module name in German: Rechnungslegung, Steuern und Wirtschaftsprüfung: Internationale Rechnungslegung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the first specialist subject for the "Accounting, Taxation and Auditing" specialisation. Students will be able to identify key standards of the IFRS and will be able to draw up separate financial statements in accordance with IFRS (basic balance sheet items). They will be proficient in preparatory work for drawing up consolidated financial statements; specifically, they will be able to draw up an IFRS III balance sheet and perform capital consolidation. They will also be able to define and describe other consolidation activities.			
2	Module content: <ul style="list-style-type: none"> • Key institutions for international accounting • Fundamentals of the IFRS: Structure of the IFRS, components of annual financial statements, balance sheet structure • Basic balance sheet items in separate financial statements in accordance with IFRS in comparison to the German Commercial Code (HGB): property, plant and equipment, investment property, financial instruments, inventories, liabilities, equity, statement of cash flows, currency translation, impairment loss, • Other components of annual financial statements: statement of cash flows, statement of changes in equity, notes to the consolidated financial statements, earnings per share, segment report • Basics of the consolidated financial statements pursuant to IFRS in comparison to the German Commercial Code (HGB) • Aim of consolidated financial statements pursuant to IFRS, group policy, scope of consolidation • Overview of consolidation procedures • Preparing the IFRS III balance sheet of a subsidiary including currency conversion • Capital consolidation: initial and subsequent consolidation • Legal texts: HGB and IFRS standards 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.2, IBW 2.2, IBW 2.3, IBW 3.1, IBW 3.4			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.1.2 Management Accounting: Cost Accounting Systems

Department code: IBW 6.1.2	Module name in German: Internes Rechnungswesen: Systeme der Kostenrechnung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the first specialist subject for the "Management Accounting" specialisation. Students will be able to articulate the theoretical underpinnings and practical working methods of the individual developmental forms of cost accounting and will be able to assess their advantages and disadvantages in light of the requirements of a modern system of cost accounting. They will be in a position to properly apply the latest techniques for the budgeting and control of direct costs and overheads and will be able to discuss their practical suitability. As part of this, students will be able to demonstrate an ability to think analytically and logically. The module will address features specific to Anglo-American and European cost accounting in greater detail. Students will also gain insight into the developmental stages and trends of computer-based cost accounting.			
2	Module content: <ul style="list-style-type: none"> • Forms of development in cost accounting • Systems for total absorption costing • Systems for direct cost accounting • Systems for standard cost accounting • Planning, recognition and control of direct material costs • Planning, recognition and control of payroll costs • Planning and control of overheads • Purposes and design of costing calculations • Costing calculation of single- and multi-part products • Methods for planning and determining period-based results • Use of electronic data processing in cost accounting 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.2, IBW 2.2, IBW 3.2			
6	Type of examination: Written examination or written assignment			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.1.3 Human Resources: The Core Functions of HR Management

Department code: IBW 6.1.3	Module name in German: Personal: Kernfunktionen des Personalmanagements			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the first specialist subject for the "Human Resources" specialisation. Students will be able to situate the core human resource functions within corporate management and critically interpret these in terms of the contrasting goals of the company and its workforce, also in a global context. They will be able to critically assess the key approaches to explaining and structuring international HR management and are able to employ tools and measures specific to international HR management. Students are also able to work independently on international HR management issues in a structured manner, discuss and evaluate approaches to finding solutions and convey essential insights to their fellow students.			
2	Module content: <ul style="list-style-type: none"> • The core functions of international human resource management • Value-based human resource strategies • Organisation of international HR work, taking account of modern forms of work (new work) • Core functions of HR management in an international context, in particular HR recruitment and selection, staff deployment, workforce layoffs, HR reporting and analysis • Performance management • General conditions and requirements of human resource management: internationalisation and globalisation, managing diversity, flexible working, industrial relations in a global context, demographic change, people analytics • Remuneration systems and corporate social benefits 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 3.3, IBW 4.6			
6	Type of examination: Written examination or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.1.4 Marketing: Market Research and Strategies for Markets

Department code: IBW 6.1.4	Module name in German: Marketing: Marktforschung und Marketingentscheidungen			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the first specialist subject for the "Marketing" specialisation. Students will be able to plan, implement and manage efficient and effective marketing activities in an international setting. They will be able to formulate marketing problems, collect relevant data and will be in a position to use modern methods of market and marketing research to aid strategic decision-making. In order to strategically position their own company, students will acquire the ability to segment consumers, analyse the international environment and identify relevant competitors. They will also have mastered the use of modern methods for determining preferences, willingness to pay and sales planning. In addition, they will possess the ability to work as part of a team in order to prepare and present case studies as a group.			
2	Module content: <ul style="list-style-type: none"> • Theoretical foundations of international marketing concepts • Analysis of the marketing environment • Analyses for strategic marketing • Methods of market research • Segmentation and target-group selection • Positioning • Measuring customer benefit • Determining willingness to pay 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 4.1			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.1.5 Logistics: Corporate Logistics

Department code: IBW 6.1.5	Module name in German: Logistik: Unternehmenslogistik			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the first specialist subject for the "Logistics" specialisation. Students will be able to analyse problems that arise within internal company logistics and depict them using a model. They will be able to employ suitable quantitative methods to systematically resolve corporate logistics issues and apply proper approaches to internal logistics operating procedures. Students will also be able to explain and correctly utilise pull-based planning and control procedures.			
2	Module content: <ul style="list-style-type: none"> • More in-depth study of the methods and activities involved in internationally oriented inbound logistics, operations management, outbound logistics and reverse (disposal) logistics • How the various logistics functions relate in terms of content and methodology • Organisation and coordination of corporate logistics in an international context • Role of IT in corporate logistics • Logistics in industrial and trading companies, logistics operations of logistics service providers • Use of business methods and models to plan and organise corporate logistics in an international context (e.g. forecasting; capacity planning; material requirements planning; sequencing; periodic, continuous and single-period inventory management; statistical quality controls; introduction to the queuing theory; and simple lot-sizing models, such as those of Silver-Meal, Groff and Dixon-Silver) 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 4.2			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.2.1 Accounting, Taxation and Auditing: Taxation

Department code: IBW 6.2.1	Module name in German: Rechnungslegung, Steuern und Wirtschaftsprüfung: Steuern			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the second specialist subject for the "Accounting, Taxation and Auditing" specialisation. Students will be able to determine the tax implications of cross-border entrepreneurial activities as a function of the chosen organisational form. They will also be able to analyse the tax burdens associated with special issues of corporate taxation and be in a position to describe basic measures employed in tax planning.			
2	Module content: <ul style="list-style-type: none"> • International tax law <ul style="list-style-type: none"> – Concept, sources and methods of avoiding double taxation – Taxation of cross-border activity in the case of inbound and outbound business (direct transactions, permanent establishments, subsidiaries) – Taxation of secondment/expatriation of workers – Income allocation and transfer pricing – Taxation of holding companies – Comparative international taxation and taxation in the digital economy – (Special issues of corporate taxation (tax groups, the GmbH & Co.KG limited partnership, company de-mergers)) • Value-added tax <ul style="list-style-type: none"> – Special questions of value-added tax (place of delivery, place of performance, tax-exempt revenue and tax option, input-tax deduction and correction, taxation procedures) – EU VAT law 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.2, IBW 2.3			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.2.2 Management Accounting: Advanced Corporate Finance

Department code: IBW 6.2.2	Module name in German: Internes Rechnungswesen: Investitions- und Finanzmanagement			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: This module is the second specialist subject for the "Internal Accounting" specialisation. Students will be able to assess more complex investment projects, identifying data relevant to decision-making whilst applying methods for dealing with uncertainty and with non-financial and multi-dimensional target systems. They will be able to define the relevant functions in spreadsheet programs. Furthermore, they will be able to illustrate the operations of financial markets and of instruments traded on international spot and forward markets, and to outline the basics of risk premiums and their significance for capital costs to companies. Students will demonstrate their ability to think analytically and logically and to take a structured approach within the framework of extensive, complex tasks.			
2	Module content: <ul style="list-style-type: none"> • The Continental European versus the English-speaking world view of the objectives of and issues in corporate finance • Comparative analysis of dynamic methods of investment calculation and application to more complex investment projects under conditions of certainty • Investment decisions in non-financial or multi-dimensional target systems • Investment decisions under conditions of risk and uncertainty • Basic operations of international financial markets, particularly international capital markets as these break down into spot and forward markets • Basics and measurement of traded instruments, particularly of stocks, bonds, futures and options • Introduction to the management of financial risks of international companies • Portfolio theory and capital asset pricing model • Discussion of capital structure and dividend policy 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.5, IBW 1.6, IBW 2.2, IBW 2.3, IBW 2.6, IBW 3.4			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.2.3 Human Resources: Leadership and People Development

Department code: IBW 6.2.3	Module name in German: Personal: Personalführung und Personalentwicklung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the second specialist subject for the "Human Resources" specialisation. Students will be able to discuss the role that leading and developing human resources plays within the context of international HR management and international business management. They will be able to use the tools and methods of leadership and people development in both a German and international context. They will be able to compare the theoretical approaches to leadership and people development, critically evaluate these and derive effective courses of action. They will also be able to identify intercultural, gender, and generational challenges and respond to these. Students will also be able to work autonomously on solving problems relating to global leadership and people development, and share essential insights with their co-students. They will be able to employ feedback rules in delivering presentations. They will be able to reflect upon their own research and performance as well as practice acknowledging and responding to criticism from fellow students.			
2	Module content: Leadership with an international dimension: <ul style="list-style-type: none"> • The concept, characteristics, functions, tasks and levels of leadership • Power, micropolitics, leadership ethics and culture (values), the dilemmas of leadership • Views of human nature, motivation and its theoretical approaches, job satisfaction, employee turnover, absences, inner resignation, health management in the workplace • Leadership styles, theories, models and techniques, also in an intercultural setting • Leadership skills, including leadership communication and performance appraisals • Current developments and trends in people management: Leadership 4.0, digital leadership, virtual leadership, leadership that takes account of requirements and factors related to "new work" concepts, etc. HR development with an international dimension: <ul style="list-style-type: none"> • Target-group-specific training and development (geared to a particular stage of life) • Training and teaching methods (on the job, off the job, digital training and learning methods, e-learning, etc.) • Talent management, training and developing junior executives, career paths • Team development, team building, roles within a team • Organisational development and change management 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW3.3, IBW 4.6			
6	Type of examination: Klausur oder Referat			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			

9	Other remarks: None
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IBW 6.2.4 Marketing: Marketing Mix and Implementation

Department code: IBW 6.2.4	Module name in German: Marketing: Marketing-Mix und -Umsetzung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the second specialist subject for the "Marketing" specialisation. In this course, students will learn the importance of the marketing mix for market-oriented business management. Based on the 4 Ps, students will internalise the course content through actual case studies and practical applications. Online marketing tools as well as methods for optimising marketing measures and their practical application are also discussed. The course also looks at the special characteristics of instruments used in an international environment. Also, by working on diverse issues in small groups, students will learn to extend their knowledge on their own and develop solutions to problems in a team. Students will also practice speaking in front of a group.			
2	Module content: <ul style="list-style-type: none"> • Development and expansion of marketing • Marketing mix tools • Innovation management • Managing established products • Brand management • Optimisation of marketing measures • Key instrumental components of international marketing 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 4.1			
6	Type of examination: Written examination or presentation			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.2.5 Logistics: Introduction to Supply Chain Management

Department code: IBW 6.2.5	Module name in German: Logistik: Einführung in das Supply Chain Management			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th Semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the second specialist subject for the "Logistics" specialisation. Students will be able to describe the characteristics of supply chain management and use the concepts, tools and methods of supply chain management for basic tasks related to the planning and design of international and company-wide value chains.			
2	Module content: <ul style="list-style-type: none"> • Definition of the elements of supply chain management, requirements and conditions for supply chain management, global developments in supply chain management • The bullwhip effect in supply chains, the importance of information for effective supply chain management • Process design: push versus pull processes, postponement • Importance of the internet in designing international supply chain processes, creating an agile supply chain • Principles of international strategic alliances; contract logistics, partnerships between dealers/retailers and suppliers • Planning and design of international networks: purpose, information required, and positioning of inventories 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 4.2			
6	Type of examination: Portfolio or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.3 1st Elective Subject				
Department code: IBW 6.3	Module name in German: 1. Wahlpflichtfach			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th or 7th semester	Frequency of module:	Duration: 1 semester
Module type: Elective module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be given the opportunity to deepen or enhance their knowledge and skills in the fields of <ul style="list-style-type: none"> • business and economics and/or • key competencies, provided these are relevant to international business management. This will empower students to identify the gaps in their knowledge and to take greater responsibility for their own studies. The detailed learning outcomes depend on the chosen module and are specified in the respective module description (cf. Section 3(3) of the Examination Regulations).			
2	Module content: Specified in the respective module description (cf. Section 3(3) of the Examination Regulations)			
3	Teaching and learning methods: Specified in the respective module description (cf. Section 3(3) of the Examination Regulations)			
4	Module language: Specified in the respective module description (cf. Section 3(3) of the Examination Regulations)			
5	Prerequisites for studying this module: Required: none Recommended: Specified in the respective module description (cf. Section 3(3) of the Examination Regulations)			
6	Type of examination: Written examination or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.4 Decision Training and Business Simulation

Department code: IBW 6.4	Module name in German: Entscheidungstraining und Unternehmensplanspiel			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to correctly assess the operational and competitive situation of the company they manage. They will be able to apply business management methods and models in order to make sound decisions under uncertainty. Students will gain skills in the decision fields of domestic and international business activities. They will be able to organise their own role within a corporate team, make, justify, defend and present decisions, and understand the processes of group dynamics. In the context of team-work, students will practice expressing themselves comprehensibly, making complex relationships transparent, arguing logically and responding appropriately to counterarguments.			
2	Module content: <ul style="list-style-type: none"> • Management of a company with both national and international operations • Historical development and purpose of business administration • Businesses and their environment, typology, constitutive decisions, stakeholders and the objectives of businesses, basic commercial metrics • Basic principles of marketing • Fundamentals of materials management • Fundamentals of production • Fundamentals of corporate accounting 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: none			
6	Type of examination: Presentation or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.5 Sustainable Business Management

Department code: IBW 6.5	Module name in German: Nachhaltige Unternehmensführung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to explain the basic concepts and methods of international business management and be in a position to put these into practice. They will be able to understand the general structure of companies as well as their functions and objectives. They will also grasp the functions and objectives of business management. They will learn that international companies are caught up in an area of conflict arising from environmental requirements, to which company management responds in terms of strategic management by developing and selecting appropriate alternative strategies. In order to assess how the outlined strategy can actually be achieved by the workforce, students will be able to analyse organisational design parameters and different leadership concepts. Through case studies and practical real-life examples demonstrating sustainable corporate activities, students will be able to apply the main concepts of reconciling environmental, societal and business interests in all areas covered by the course and, in doing so, develop their own approaches to finding solutions. As part of this, they will demonstrate their ability to think analytically and logically as acquired on the course.			
2	Module content: <ul style="list-style-type: none"> • Normative business management model • Strategy and strategy design • Organisation and organisational design • Human resources and leadership • Sustainability and ethics 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 2.2, IBW 5.1, IBW 5.2			
6	Type of examination: Presentation or oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 6.6 Leadership, Interculturality and Communication

Department code: IBW 6.6	Module name in German: Führung, Interkulturalität und Kommunikation			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to develop an understanding of the fact that increasing digitalisation and interculturality poses new challenges to the notion of leadership. They will be able to understand that these developments require new leadership models and techniques as well as skills. They will be able to reflect upon the importance of interculturality based both on theoretical explanations and on their own experiences during their semester abroad. They will be able to apply this knowledge to a leadership context. They will recognise that communication – as an important management tool – is dependent on culture. They will learn the basics and models of communication in order to be able to conduct successful management discussions in an intercultural context. They will also understand that intercultural, interdisciplinary and virtual team leadership is a key requirement of Leadership 4.0. As a result, they will know how a manager shapes and steers intercultural and virtual group processes and forms effectively functioning teams.			
2	Module content: <ul style="list-style-type: none"> • Fundamentals of interculturality • Reflection on the semester abroad regarding aspects of interculturality • Fundamentals of leadership in a digitalised working world • Leadership models and techniques, management functions, leadership skills • Communication basics and communication models • Fundamentals of intercultural communication • Intercultural and virtual team leadership and team building 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules 3.3, IBW 5.1 or IBW 5.2			
6	Type of examination: Presentation or written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 7.1.1 Accounting, Taxation and Auditing: Tax Balance Sheet Statutes, Corporate Reorganizations and Auditing

Department code: IBW 7.1.1	Module name in German: Rechnungslegung, Steuern und Wirtschaftsprüfung: Bilanzsteuerrecht, Umwandlung und Prüfungswesen			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 7th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the third specialist subject for the "Accounting, Taxation and Auditing" specialisation. Students will be able to describe the effects of the principle of congruence between commercial and tax balance sheets, taking into account the variances in accounting law between the commercial and tax balance sheets, and will prepare a tax balance sheet. They will demonstrate the consequences associated with a change of corporate form, the establishment of corporations and the purchase of companies and shares in terms of income-tax and accounting law and will analyse the effects of available tax accounting options. Students will also be able to explain the key principles of planning and conducting audits of annual financial statements, including reporting on audit findings.			
2	Module content: Legal side of tax balance sheets and corporate reorganisations <ul style="list-style-type: none"> • Principle of congruency (also the 'authoritative principle') of commercial and tax balance sheets • Accounting treatment and measurement of selected assets (in particular land, inventories and investments) • Accounting treatment and valuation of selected liabilities (in particular tax-free reserves, liabilities and provisions) • Corrections and amendments of balance sheets, particularly adaptation to tax audits • Accounting treatment and taxation of operations for the establishment of corporations and for changes in corporate form • Accounting treatment and taxation of the purchase and sale of companies and shares Auditing <ul style="list-style-type: none"> • Reasons for audit (audit obligation), audit principles and audit objectives • Audit methods and risk-oriented audit approach • Audit of recognition, measurement, disclosure and reporting obligations in the notes to the annual financial statements and the management report for selected audit areas of the annual financial statements • Reporting (audit report and audit opinion) 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.2, IBW 2.2, IBW 2.3, IBW 3.1, IBW 3.4			
6	Type of examination: Term paper or written examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			

9	Other remarks: None
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IBW 7.1.2 Management Accounting: Project Management and Controlling

Department code: IBW 7.1.2	Module name in German: Internes Rechnungswesen: Projektmanagement und -controlling			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 7th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: This module is the third specialist subject for the "Internal Accounting" specialisation. Students will demonstrate an understanding of the structure and sequence of events involved in classic and agile project management and distinguish the techniques and methods that this requires, applying these in a problem-oriented manner and evaluating them. They will demonstrate the ability to obtain and critically examine any information or knowledge they may be lacking, and to deal with any information deficits. They will be able to define the main project roles as well as their purposes and areas of responsibility. Students will be able to discuss the areas of responsibility and the functions of project controllership, develop design proposals of their own and formulate alternatives to the classification of project controllership in the management and organisational system. They will be able to define the critical criteria of successful project management and be in a position to initiate, define, plan, manage and review a project, including through the methodical application of project management software for use in drawing up planning documents.			
2	Module content: <ul style="list-style-type: none"> • Conceptual basics of projects and project management • Tasks and tools of operational project management in project phases • Structure and design of project organisation • Leadership and conflict management in projects, including in the international context • Operational project controllership • IT support in project management 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 3.2, IBW 3.4			
6	Type of examination: Project or presentation			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 7.1.3 Human Resources: Current Challenges in Human Resource Management

Department code: IBW 7.1.3	Module name in German: Personal: Aktuelle Herausforderungen im Human Resource Management			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 7th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the third specialist subject for the "Human Resources" specialisation. Students will be able to identify and operationalise current developments in human resource management. In doing so they will be able to analyse, differentiate and appraise problem situations that arise in human resource management and devise and develop approaches to finding solutions for current issues. Students will also be able to formulate, visualise and present findings as well as improving their presentation style. In discussions, students will be able to examine topics critically by weighing up advantages and disadvantages (possibilities and limits, opportunities and risks, strengths and weaknesses). They will be able to develop, discuss and reflect on their own positions.			
2	Module content: The module addresses topics current to the field of human resource management and examines these in depth, for example: <ul style="list-style-type: none"> • Demographic change and its impact on human resource management • Impacts of Work 4.0 on human resource management • Current ethical aspects of corporate human resource management • Sustainable human resource management 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 3.3, IBW 4.6			
6	Type of examination: Written examination or term paper			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 7.1.4 Marketing: Applied Methods of Marketing Research

Department code: IBW 7.1.4	Module name in German: Marketing: Angewandte Methoden der Marketingforschung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 7th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the third specialist subject for the "Marketing" specialisation. In this module, students will learn about the link between theoretical and empirical marketing elements. Students will be able to read, understand and interpret sources in the academic literature and theories of current marketing research. They will be able to derive innovative hypotheses and use qualitative and quantitative analytical methods to address a research or management question in the context of an empirical project or marketing simulation and work on case studies from real business practice. Students will be able to discern connections and come up with concrete recommendations for how to optimise marketing measures in an international marketing environment. As part of delivering the findings in the form of a presentation, students will learn to critically examine the results.			
2	Module content: <ul style="list-style-type: none"> • Theories of consumer behaviour research • Fundamentals of strategic marketing • Qualitative market research • Quantitative market research • Development and optimisation of marketing measures • Documentation and communication of the results 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 3.3, IBW 6.1.4, IBW 6.2.4			
6	Type of examination: Term paper or presentation			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 7.1.5 Logistics: Current Challenges in Logistics

Department code: IBW 7.1.5	Module name in German: Logistik: Aktuelle Herausforderungen in der Logistik			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 7th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: The module is the third specialist subject for the "Logistics" specialisation. Students will be able to identify current trends and developments in logistics. They will also be able to analyse, distinguish and assess problem situations in logistics, and to devise and develop approaches to finding solutions for current problems. Students will also be able to formulate, visualise and present their approaches to finding solutions while improving their presentation style and skills. In discussions, students will be able to critically examine topics by weighing up advantages and disadvantages (possibilities and limits, opportunities and risks, strengths and weaknesses). They will be able to develop and reflect on their own positions.			
2	Module content: Each semester, selected topics from the following main areas will be covered in greater detail: <ul style="list-style-type: none"> • Transport logistics: transport market, transport chains, driver shortages • Digitalisation: Changes in supply chains using new technologies • Geographic analytics: Geographic decision-making for strategic logistical decisions • Risk management in logistics: Addressing risks in international supply chains • Urban logistics: Delivery concepts for urban areas 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Module IBW 4.2			
6	Type of examination: Oral interview			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 7.2 2nd Elective Subject

Department code: IBW 7.2	Module name in German: 2. Wahlpflichtfach			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 6th or 7th semester	Frequency of module:	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be given the opportunity to deepen or enhance their knowledge and skills in the field of <ul style="list-style-type: none"> • economics and/or • key competencies, provided these are relevant to international business management. This will empower students to identify gaps in their knowledge and to take greater responsibility for their own studies. The detailed learning outcomes depend on the chosen module and are specified in the respective module description (cf. Section 3(3) of the Examination Regulations).			
2	Module content: Specified in the respective module description (cf. Section 3(3) of the Examination Regulations)			
3	Teaching and learning methods: Specified in the respective module description (cf. Section 3(3) of the Examination Regulations)			
4	Module language: Specified in the respective module description (cf. Section 3(3) of the Examination Regulations)			
5	Prerequisites for studying this module: Required: none Recommended: Specified in the respective module description (cf. Section 3(3) of the Examination Regulations)			
6	Type of examination: Term paper or in-class oral paper presentation and discussion/presentation			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 7.3 Entrepreneurship				
Department code: IBW 7.3	Module name in German: Entrepreneurship			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 7th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will be able to experiment in international groups and assess their ability to independently operate a business. They will be able to combine various strategic, financial and technical aspects in order to establish and internationalise new businesses. In doing so, students will be able to organise international R&D collaboration arrangements, evaluate marketing strategies, develop business and financial plans, and incorporate aspects unique to the individual countries involved. Students will also be able to assess business ideas, compare and contrast development strategies, and recommend management strategies. In group discussions and group work, students will be able to practice their ability to collaborate respectfully with each other. They will be able to integrate themselves into a group, contribute and justify their own opinions. They will practice coordinating and organising their joint actions and become aware of alternative ways of contributing to viable solutions.			
2	Module content: <ul style="list-style-type: none"> • Fundamentals of entrepreneurship <ul style="list-style-type: none"> - Entrepreneurship and economic growth in Germany & USA - International comparison of the environment for business start-ups • Tools <ul style="list-style-type: none"> - Developing business models - Funding sources in Germany & USA - Scaling business models • Business plans <ul style="list-style-type: none"> - Competitive advantage based on core competencies - Industrial property rights in Germany, Europe & USA - Market-entry strategies • Financial planning 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 1.1, IBW 1.2, IBW 2.1, IBW 2.4, IBW 6.5			
6	Type of examination: Oral interview or presentation			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 7.4 Applied Business Management

Department code: IBW 7.4	Module name in German: Angewandte Unternehmensführung			
Workload: 150 hrs, made up of 72 contact hours 78 self-study hours	ECTS credits: 5 ECTS	Semester: 7th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: During the course, students will have the opportunity to put themselves in the role of top managers and, in doing so, actively apply essential concepts and methods of international business management. Based on case studies chosen from real-world business practice and the quantitative and qualitative data involved, students are able to carry out an analysis of results, evaluate these and create their own business solutions. Students learn to make their decisions based on facts, rigorously reflect upon their decisions and present them in a convincing manner. In subsequent discussions, they are able to assert and defend their final decision. Through close contact with each other, students will practice active listening, putting themselves in the position of others and into different situations, and being open to other opinions.			
2	Module content: <ul style="list-style-type: none"> • Introduction to working with international case studies • Fundamentals and process of management decisions • Addressing international case studies with the aim of analysing results and assessing the situation at hand • Development of proposed solutions to problems by means of a structured process and taking account of historical and cultural characteristics • Persuasive communication at management level • Use of current concepts and issues of strategic management • Critical appraisal of international differences of approach against the backdrop of fundamental considerations and practical feasibility 			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: none Recommended: Modules IBW 5.1 or IBW 5.2, IBW 6.5			
6	Type of examination: Presentation or written assignment			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

IBW 7.5 Bachelor's Thesis				
Department code: IBW 7.5	Module name in German: Bachelorarbeit			
Workload: 300 hrs, made up of 20 contact hours 280 self-study hours	ECTS credits: 10 ECTS	Semester: 7th semester	Frequency of module: Winter/summer semesters	Duration: 1 semester
Module type: Compulsory module	Academic level: Bachelor's de- gree	Suitability of module: Study programmes in the fields of business and/or economics		
1	Learning outcomes: Students will prove that they are able to independently examine, interpret and present an individual question from a subject area in business, economics or business law in a comprehensive, practical and academically sound manner within a given period of time. In doing so, students will be able to skilfully employ the academic methods and insights acquired from the modules in semesters 1 to 6 to address specific problems and issues that arise in real practice. Students will develop alternative solutions based on the question they address in their Thesis and critically evaluate these within the framework of an abstract, integrative analysis that extends beyond the isolated case. As a result of their Bachelor's Thesis, students will be able to recommend and validate academically sound and practical guidance. Students will be acquire the ability to carefully analyse and rigorously evaluate texts using clear structures and statements. They will be able to logically process information using academic research methods.			
2	Module content: <ul style="list-style-type: none"> • Requirements for the thesis • Support in identifying topics • Mentoring/supervision during writing of thesis 			
3	Teaching and learning methods: Bachelor's thesis			
4	Module language: German (English)			
5	Prerequisites for studying this module: Required: 150 ECTS credits Recommended: Knowledge acquired in the modules from the 1st to 6th semesters:			
6	Type of examination: Written research project (i.e. the Thesis)			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

Annex 3: Regulations for the Internship in the “International Business Administration” Programme

§ 1 Fundamental principles, exceptions

- (1) The internship must be completed at a company or organisation (company providing the internship) abroad.
- (2) The internship has a duration of 6 months. During this time, students are to be employed on the basis of the normal working hours of a full-time position. Any periods where the student was not present for the internship must be made up if these periods of absence amount to more than two weeks in total.
- (3) Students may apply to complete their internship in Germany if
 - (a) they are students with foreign university entrance qualifications,
 - (b) completing the internship abroad represents an unreasonable burden for them or
 - (c) the internship is undertaken in an international business sector and the corporate language of the company or organisation is not German.
- (4) Students may apply to complete their internship on a part-time basis if a full-time internship represents an unreasonable burden for them. The duration of the internship will be extended accordingly.
- (5) The Examination Board shall decide on applications made pursuant to (3) or (4).

§ 2 Proof of performance

For the purposes of the internship, students shall submit evidence of having completed the following ungraded components:

- a) A term paper that presents and critically analyses a particular topic within the company providing the internship.
- b) A representation of the student’s own area of activity with a reflection on theory and practice, in the form of a presentation or a report.

§ 3 Obligations and status of students

- (1) Students are obliged to follow the instructions issued by the company providing the internship and its designated officers that are necessary in order to achieve the objective of the internship.
- (2) During the internship, the students remain members of the University with all the rights and duties that this status entails.
- (3) Students are not interns within the meaning of the German Vocational Training Act (Berufsbildungsgesetz) and, for the duration of the internship, are not subject to the Works Constitution Act (Betriebsverfassungsgesetz), the Employee Representation Act (Personalvertretungsgesetz) or any other comparable German statutes.

§ 4 Supervision by the company providing the internship

- (1) Students should be supervised at the company providing the internship by designated mentors who have appropriate training in the relevant subject area and who work in the company providing the internship on a full-time basis or who are project managers at the company.
- (2) Mentors should arrange and oversee the induction of the students in their duties and work areas. In addition to making themselves available to the students as a personal contact for guidance and assistance, mentors should also support the students' learning process at the internship sites.

§ 5 Internship Agreement

- (1) Prior to the commencement of the internship, students must sign an Internship Agreement with the company providing the internship. Before they conclude the Internship Agreement with the company, students must first obtain approval from the Department of Business at Fulda University of Applied Sciences (placement office for internships).
- (2) The Internship Agreement will specifically define the students' obligation to:
 - (a) take full advantage of the training opportunities offered by the internship;
 - (b) diligently perform the duties assigned to them in accordance with the internship plan;
 - (c) follow the instructions of the company providing the internship and its appointed officers;
 - (d) comply with the rules and regulations that apply to the company providing the internship, particularly its working time rules, accident prevention regulations, and confidentiality and non-disclosure policies;
 - (e) report any absences from the internship without delay.