

Examination Regulations of the Department of Business at Fulda University of Applied Sciences for the Bachelor of Science study programme "International Business & Management", current as at 14 November 2018, amended on 20 May 2020

§1 Study Programme Objectives, Specialisation, Academic Title

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§1 Study Programme Objectives, Specialisation, Academic Title

- (1) The study programme is a Bachelor's study programme conducted in English that offers a comprehensive business management qualification with an international focus. Students acquire a first degree that qualifies them for a graduate-entry profession and enables them to apply fundamental methods of business administration to professional and theoretical problems in an international context.
- (2) Students graduating from the study programme possess knowledge in particular about the problems common to corporate management. They are able to work confidently in a foreign language, especially in an English-speaking environment.
- (3) 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 B2 level of the Common European Framework of Reference for Languages.
- (2) Applicants whose native language is English are exempt from the requirement of proof of English language proficiency stated in §1 above.
- (3) Admission is granted for the summer and winter semester.

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

- (1) The study programme structure is set out in the Curriculum (Annex 1)
- (2) The study programme has a standard duration of seven semesters.
- (3) The completed study programme is worth 210 ECTS credits.

§4 Choice of Foreign Language

- (1) All three modules in the second foreign language (IBM2.6, IBM 3.6, IBM 4.6) must be taken in the same foreign language. Students are required to make a binding choice between French or Spanish regarding this foreign language.
- (2) Students lacking German language skills can nevertheless apply to take comparable modules in German. The decision-making authority regarding these applications resides with the Examination Board.

§5 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 an internship (Internship Abroad).
- (2) Registration for a semester abroad should 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 75 ECTS credits.
- (3) During the Study Abroad, students must complete business and economics modules with a credit value equivalent in total to 30 ECTS credits. Prior to commencement of the Study Abroad, every student and the Department of Business at Fulda University must complete and both sign a Learning Agreement.
- (4) Details of the Internship Abroad are specified in Annex 3.

§6 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 8 weeks; the period can be extended one time only by 4 weeks upon request.

§7 Calculation of Overall Degree Grade

- (1) The overall degree grade is calculated from the weighted arithmetic mean of the grades attained in the modules that count towards the degree. The weighting for the contributions of the individual modules towards the overall degree grade 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 (IBM 5.1)
 - (b) Internship Abroad (IBM 5.2)
- (3) Modules successfully completed by the student but which are not part of the Curriculum do not count towards the student's overall degree grade.

§8 Entry into Force

The amended Examination Regulations enter into force on 1 October 2020.

Annexes:

Annex 1: Curriculum

Annex 2: Module Handbook

Annex 3: Regulation for the Internship Abroad in the "International Business & Management" Study Programme

Annex 1: Curriculum

Module		1st Semester		2nd Semester		3rd Semester		4th Semester		5th Semester		6th Semester		7th Semester	
		ECTS	SWS	ECTS	SWS	ECTS	SWS	ECTS	SWS	ECTS	SWS	ECTS	SWS	ECTS	SWS
IBM 1.1	Mathematics 1	5	4												
IBM 1.2	Introduction to Economics & Research	5	4												
IBM 1.3	Introduction to Business 1	5	4												
IBM 1.4	Financial Accounting	5	4												
IBM 1.5	Business English (B2.2)	5	4												
IBM 1.6	Intercultural Communication	5	4												
IBM 2.1	Mathematics 2			5	4										
IBM 2.2	Statistics			5	4										
IBM 2.3	Introduction to Business 2			5	4										
IBM 2.4	Financial Reporting			5	4										
IBM 2.5	Business Communications (B2.2–C1.1)			5	4										
IBM 2.6	Spanish/French for Business 1 (A1.2)			5	4										
IBM 3.1	Microeconomics					5	4								
IBM 3.2	International Business Law 1					5	4								
IBM 3.3	Digital Business					5	4								
IBM 3.4	Cost Accounting					5	4								
IBM 3.5	Academic Reading & Writing (C1.1–C1.2)					5	4								
IBM 3.6	Spanish/French for Business 2 (A2.2)					5	4								
IBM 4.1	Macroeconomics							5	4						
IBM 4.2	International Business Law 2							5	4						
IBM 4.3	Human Resources & Organ. Behaviour							5	4						
IBM 4.4	Management Accounting							5	4						
IBM 4.5	Corporate Finance							5	4						
IBM 4.6	Spanish/French for Business 3 (B1.1)							5	4						
IBM 5.1 or IBM 5.2	Study Abroad or Internship Abroad									30	–				
IBM 6.1	Case Study 1											5	4		
IBM 6.2	International Strategic Management											5	4		
IBM 6.3	Business Simulation											5	4		
IBM 6.4	Supply Chain Management											5	4		
IBM 6.5	Taxation											5	4		
IBM 6.6	Marketing											5	4		
IBM 7.1	Case Study 2													10	8
IBM 7.2	Entrepreneurship													5	4
IBM 7.3	Corp. Govern. & Corp. Social Responsibility													5	4
IBM 7.4	Bachelor's Thesis													10	–
Total ECTS credits/SWS per semester		30	24	30	24	30	24	30	24	30	–	30	24	30	16
Total ECTS credits for study programme		210													

SWS = contact hours per week; a contact hour is equivalent to 45 minutes

Annex 2: Module Handbook

Mathematics 1	6
Introduction to Economics & Research	7
Introduction to Business 1	8
Financial Accounting	9
Business English (B2.2)	10
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Mathematics 2	12
Statistics	13
Introduction to Business 2	14
Financial Reporting	15
Business Communications (B2.2–C1.1)	16
Spanish/French for Business 1 (A1.2)	17
Microeconomics	18
International Business Law 1	20
Digital Business	22
Cost Accounting	23
Academic Reading & Writing (C1.1–C1.2)	25
Spanish/French for Business 2 (A2.2)	27
Macroeconomics	28
International Business Law 2	30
Human Resources & Organisational Behaviour	31
Management Accounting	33
Corporate Finance	35
Spanish/French for Business 3 (B1.1)	37
Study Abroad	38
Internship Abroad	39
Case Study 1	40
International Strategic Management	41
Business Simulation	42
Supply Chain Management	43
Taxation	44
Marketing	46
Case Study 2	47
Entrepreneurship	49
Corporate Governance & Corporate Social Responsibility	51
Bachelor's Thesis	52

Mathematics 1				
Department code:		Module name in German:		
IBM1.1		Mathematik 1		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter semester
Duration: 1 semester				
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Mathematics 2, Statistics, Microeconomics, Cost Accounting, Macroeconomics, Corporate Finance, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students can articulate the elementary mathematical principles and important methods and procedures of business mathematics and of financial mathematics. They are able to use basic mathematical methods for practically relevant business administration and financial tasks.			
2	Module content: <ul style="list-style-type: none">Arithmetic and algebra in terms of real numbersLinear and non-linear equations and inequationsFunctions of an independent variable and its propertiesDifferential calculus for functions with an independent variable and its application in cost theory, univariate optimizationFinancial mathematics: linear, discrete and constant interest rates; equivalence principle; pension, repayment and investment calculation with actual present value, annuity and effective interest rate			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites 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			

Introduction to Economics & Research				
Department code: IBM1.2		Module name in German: Einführung in die Volkswirtschaftslehre & Forschung		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Statistics, Microeconomics, Academic Reading & Writing, Macroeconomics, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students are able to explain the philosophical foundations of academic work and the rules of academic practice and apply them. Students learn the basic principles of economics and are able to relate them to current issues. Students can 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)– Fundamentals of academic work (research questions, methodology, literature research, citations, data analysis)– 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: English			
5	Pre-requisites 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			

Introduction to Business 1				
Department code: IBM1.3		Module name in German: Einführung in die Betriebswirtschaftslehre 1		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Introduction to Business 2, Digital Business, International Strategic Management, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students shall understand essential business management processes and functions, operational decision-making processes and practice-oriented approaches to solutions as well as functional divisions and tasks. Students can identify the key terms, origins, objectives and connections of modern business administration as well as their institutional and legal framework. In addition, they are able to assess target-oriented decisions of companies in an international context and discuss the interaction of companies with their environment. Students also use the theoretical principles and elementary business administration models in the functional divisions of marketing, materials management, production, accounting and financing, all of which are involved in the management of traded goods.			
2	Module content: <ul style="list-style-type: none">– Historical development and nature of business administration– Micro-, macro- and global environment of companies– Influence of global trends on the tasks and responsibilities of a manager– Fundamentals of marketing– Fundamentals of materials management– Fundamentals of production– Fundamentals of corporate accounting, financial planning, financial control and key financial figures			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites 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			

Financial Accounting				
Department code:		Module name in German:		
IBM1.4		Buchführung & Bilanzierung		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	1st semester	Winter semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Recommended pre-requisite for Financial Reporting, Cost Accounting, Corporate Finance, Business Simulation, Taxation, Entrepreneurship, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: This course provides students with basic knowledge of accounting and financial reporting. On completing the course, students will be able to recognise accounting as a system for the financial representation of business processes in companies and will be able to use the double-entry accounting system to prepare annual financial statements. Furthermore, the students will be able to describe the purposes of accounting and its legal basis in accordance with the German Commercial Code (Handelsgesetzbuch, HGB). Students are also able to articulate the internationalisation trends in accounting and can explain the basics of international accounting in accordance with IFRS.			
2	Module content: <ul style="list-style-type: none">– Fundamentals of accounting– Double-entry accounting system– Accounting for important current business transactions– Accounting process for annual financial statements– Legal bases for preparation of annual financial statements– Internationalisation trends in the law-making process– Principles of international accounting and financial reporting in accordance with IFRS			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: none			
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			

Business English (B2.2)				
Department code:		Module name in German:		
IBM1.5		Business English (B2.2)		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	1st semester	Winter semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Recommended pre-requisite for Business Communications, Academic Reading & Writing, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students are able to explain the key content of complex technical texts and discussions in a business context. In this context, they can also communicate spontaneously and fluently, both verbally and in writing. They are able to express themselves clearly and in detail on a wide range of technical topics, explain points of view, and evaluate by indicating advantages and disadvantages. They possess a command of the necessary vocabulary from the fields of business and economics as well as – at a basic level – the field of law.			
2	Module content: <ul style="list-style-type: none">– The aggregate economy, economic policy– International economic relations– Book-keeping and annual financial statements– Accounting and financial management– Human resources– Marketing– Management– Sales/purchasing contracts– Business start-up/company formation– Legal forms of companies			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites 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			

Intercultural Communication				
Department code: IBM1.6		Module name in German: Interkulturelle Kommunikation		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 1st semester	Frequency of module: Winter semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Human Resources & Organisational Behaviour, Case Study 1, Case Study 2, Entrepreneurship, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students recognize the importance of intercultural skills in a multilingual and multicultural world. They develop the ability to cultivate a proper sensitivity to unfamiliar cultural and linguistic habits and to respond appropriately. Students acquire the ability to communicate with international colleagues or managers in a socially competent and culturally appropriate way in work-related situations. They are able to analyse and interpret communication behaviour, especially in an intercultural context, and are able to employ appropriate communication concepts and instruments in a solution-oriented way in specific professional situations (e.g. as members of intercultural teams).			
2	Module content: <ul style="list-style-type: none">– Principles of communication– Principles of intercultural communication– Concept of interculturalism– Diversity management– Intercultural communication with different media– Virtual communication– Interculturally mixed teams– Intercultural conflict management			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: none			
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			

Mathematics 2				
Department code: IBM2.1		Module name in German: Mathematik 2		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Microeconomics, Macroeconomics, Corporate Finance, Bachelor's Thesis; study programmes in the fields of business and 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 autonomously employ the business mathematics methods they have learned to perform real-practice tasks involved in business planning and decision-making.			
2	Module content: <ul style="list-style-type: none">– Principles of integral calculus– Functions with several independent variables– Differential calculus of functions with multiple independent variables and their application in production theory, multivariable optimization, homogeneity and elasticity of functions– Principles of linear algebra: matrices and vectors, systems of linear equations– Linear optimization			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Mathematics 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			

Statistics				
Department code: IBM2.2		Module name in German: Statistik		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Macroeconomics, Corporate Finance, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will be able to articulate the basic statistical methods and use these autonomously to tackle practical, predominantly business-related problems and tasks. They will be able to describe statistical distributions using suitable measures, assess statistical and causal relationships, understand probability theory fundamentals and test elementary hypotheses. Students will be able to demonstrate a general ability to think analytically and logically.			
2	Module content: <ul style="list-style-type: none">– Statistical units 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: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Mathematics 1, Introduction to Economics & Research			
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			

Introduction to Business 2				
Department code: IBM2.3		Module name in German: Einführung in die Betriebswirtschaftslehre 2		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Duration: 1 semester	
		Suitability of module: Recommended pre-requisite for Digital Business, International Strategic Management, Bachelor's Thesis; study programmes in the fields of business and economics		
1	Learning outcomes: Students will be able to explain essential business processes and functions, business management decision-making processes and practice-oriented approaches to solutions as well as business management functional areas and tasks in an international company. Students will, from a management perspective, be able to differentiate between basic business terms, objectives and methods as well as corporate functions. They will be able to interpret the key fundamentals of organisational theory and human resources for companies that operate internationally. They will also be able to recognise the importance of sustainability and business ethics in modern, international companies.			
2	Module content: <ul style="list-style-type: none">– Basic principles of international human resources– Basic principles of organisation in international companies– Basic principles of international management– Basic principles of sustainability– Basic principles of business ethics in an international context			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Introduction to Business 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			

Financial Reporting				
Department code:		Module name in German:		
IBM2.4		Jahresabschluss		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	2nd semester	Summer semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Recommended pre-requisite for Corporate Finance, Business Simulation, Taxation, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: On completing this course, students will be able to read, prepare and interpret financial statements in accordance with the German Commercial Code (HGB) and the international accounting standards of IFRS. Students will have an understanding of national and international legal bases and their specific form. Students will be taught the significance of the key components of annual financial statements and the management report. Students will thus 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 cash-flow positions and will be able to identify and assess differences in the respective national and international accounting concepts.			
2	Module content: <ul style="list-style-type: none">– Concept and legal basis of annual financial statements in accordance with HGB (German Commercial Code) and international accounting standards– Content of balance sheet and interpretation of the balance sheet (types and purposes, principles, authoritativeness, structure, valuation and valuation benchmarks) in accordance with national and international accounting regulations– Income statement (profit and loss account, purposes and structure, form, principles)– Notes to the financial statements and the management report (purposes, structure, content)– Differences between national and international accounting concepts– Basis of preparing the consolidated financial statements			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Financial Accounting			
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			

Business Communications (B2.2–C1.1)				
Department code: IBM2.5		Module name in German: Business Communications (B2.2–C1.1)		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Academic Reading & Writing, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will be able to interpret the content of long and complex technical texts and discussions in a practical business setting. Students will be able to communicate in such a way that they only rarely, or almost unnoticeably, have to search for the right words while doing so. They will acquire a proficiency in using language effectively and flexibly. They will have the ability to express themselves in a clear, structured and in-depth manner on complex issues, be able to represent points of view, develop alternatives and argue in a solution-oriented manner.			
2	Module content: <ul style="list-style-type: none">– Professional correspondence in the form of emails, letters and memos– Written applications and interviews in English-speaking countries– Preparation, implementation and moderation/chairing as well as documentation of presentations and meetings with colleagues and/or superiors/line managers– Preparation and implementation of conflict dialogue at the workplace– Preparation and implementation of staff appraisals– Preparation, execution and conclusion of sales negotiations and other contractual negotiations– Discussion and evaluation of basic legal norms			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Business English			
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			

Spanish/French for Business 1 (A1.2)				
Department code: IBM2.6		Module name in German: Wirtschaftsspanisch/Wirtschaftsfranzösisch 1 (A1.2)		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 2nd semester	Frequency of module: Summer semester
Module type: Elective module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Spanish/French for Business 2, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students are able to understand and use familiar everyday expressions and very simple sentences aimed at meeting specific needs. They can introduce themselves and other people. They can ask other people questions about themselves – for example, where they live, which people they know, or what job they do – and can also give answers to these questions about themselves. They can communicate in a basic manner in a professional and private context if the people they are conversing with speak slowly and clearly and are willing to help.			
2	Module content: <ul style="list-style-type: none">– Introducing yourself, job titles– Orienting yourself and others, route descriptions– Communicating dates and appointments– Completing and understanding forms– Compiling a memo– Simple descriptions of products and services– Simple verbal communication with customers and colleagues– Simple written messages, requests/enquiries and answers (e-mails etc.)			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: Spanish or French			
5	Pre-requisites 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			

Microeconomics				
Department code: IBM3.1		Module name in German: Mikroökonomik		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Macroeconomics, Bachelor's Thesis; study programmes in the fields of business and 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 use the set of tools that they have acquired during their studies to explain international trade and they will be able to make judgements about trade policy measures. Students will be able to demonstrate an 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<ul style="list-style-type: none">o Microeconomic theories of the household and the companyo The market for goods, the labour market, and the money and financial markets– Market forms beyond polypoly<ul style="list-style-type: none">o Price setting on different marketso Corporate concentration – market and powero The purpose of competition and competition policy– International trade<ul style="list-style-type: none">o Reasons for and effects of foreign trade and commerceo Protectionism and liberalization in international trade			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Mathematics 1, Introduction to Economics & Research, Mathematics 2			
6	Type of examination: Written examination or in-class oral paper presentation & discussion			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			

9	Other remarks:
	None

translation; legally non-binding

International Business Law 1				
Department code: IBM3.2		Module name in German: Internationales Wirtschaftsrecht 1		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for International Business Law 2, Case Study 1, Case Study 2, Entrepreneurship, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will be able to demonstrate an understanding of the basic principles of contract law and, based on the United Nations Convention on Contracts for the International Sale of Goods, will be able to use and apply international contract law in sales and purchasing roles. Students recognise and have knowledge of typical commercial law instruments such as commercial registers and auxiliary staff of merchants and traders, and can apply this knowledge to typical case configurations. Students also know the basic principles of the legal forms of commercial entities commonly used in internationally oriented companies.			
2	Module content: <ul style="list-style-type: none">– Fundamental principles underpinning contract law such as the conclusion of contracts with the use of agents, general terms and conditions based on European law (e.g. Directive 93/13/EEC) and contracts between entrepreneurs and consumers based on European consumer protection law; breach of duty, withdrawal, damages and typical situations in international commercial transactions; overview of typical contract elements in employment contracts of international companies– The United Nations Convention on Contracts for the International Sale of Goods (Contracts for the International Sale of Goods): scope of application, conclusion of contracts, obligations of the seller and the buyer, legal remedy for breach of contract, transfer of risk and damages– National and international commercial law, in particular national commercial registers, ancillary staff of merchants, common commercial law, special general terms and conditions in cross-border trade based on the International Chamber of Commerce (INCOTERMS)– National and international company law, in particular determination of the applicable substantive company law in consideration of the European fundamental freedoms, law of corporations established and domiciled in Germany, basic principles for establishing corporations, their executive bodies and their liability, an overall view of international corporate forms (e.g. the SE)			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: none			
6	Type of examination: Oral interview or paper presentation & related oral examination			
7	Assessment methods: Graded			

8	Requirements for awarding ECTS credits:
	Student must pass module examination
9	Other remarks:
	None

Digital Business				
Department code:		Module name in German:		
IBM3.3		Digital Business		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	3rd semester	Winter semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students are able to identify drivers and parameters of 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 critical 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/background, 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: English			
5	Pre-requisites for studying this module: required: none recommended: Introduction to Business 1, Introduction to Business 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			

Cost Accounting				
Department code:		Module name in German:		
IBM3.4		Kostenrechnung		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	3rd semester	Winter semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Recommended pre-requisite for Management Accounting, Corporate Finance, Business Simulation, Taxation, Bachelor's Thesis; study programmes in the fields of business and 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. Students thus learn how to apply cost accounting in various systems and how to use this to control conduct at a global level.			
2	Module content: <ul style="list-style-type: none">– The role of cost accounting in a global competitive market– Ethics in international markets and the role of cost accounting– The purpose and various branches of accounting– Basic accounting terminology– Production and theoretical cost principles of cost accounting– Different forms of cost accounting– Capturing and valuation of resources consumed for key cost items– Principles of cost-centre accounting– Procedures for internal cost allocations– Costing calculations – purposes and design– Costing methods– Preparing short-term income statements			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Mathematics 1, Financial Accounting			
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

Academic Reading & Writing (C1.1–C1.2)				
Department code: IBM3.5		Module name in German: Academic Reading & Writing (C1.1–C1.2)		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter semester
Duration: 1 semester				
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will be able to interpret the content of long and complex technical texts and discussions within a business and economics context. They will also be capable of detecting implicit meanings contained in texts. They can identify the differences in styles of academic texts. They are able to express themselves in a clear, structured and in-depth manner on complex issues, can closely weigh up different points of view and present their own views in a comprehensive manner. They are able to deploy various methods of referencing texts and using quotations.			
2	Module content: <ul style="list-style-type: none">– Reading, analysing, summarising and discussing academic texts (including essays in journals)– Planning and writing students' own academic papers (in particular: term papers, final theses); including:<ul style="list-style-type: none">– Development of a topic or hypothesis– Researching sources– Creating an outline– Quoting literally and paraphrasing from identified sources– Making reference to different sources in students' own texts– Evaluating and responding to a topic or hypothesis– Presenting and defending academic work, e.g. in the context of an oral examination– Receiving feedback and formulating a response to feedback– Revision of own academic work/papers on the basis of feedback received			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Introduction to Economics & Research, Business English, Business Communications			
6	Type of examination: Term paper or portfolio			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			

9	Other remarks:
	None

translation; legally non-binding

Spanish/French for Business 2 (A2.2)				
Department code: IBM3.6		Module name in German: Wirtschaftsspanisch/Wirtschaftsfranzösisch 2 (A2.2)		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 3rd semester	Frequency of module: Winter semester
Module type: Elective module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Spanish/French for Business 3 (B1.1), Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will be able to explain the key content of simple written documents in order to accomplish simple and routine professional tasks. They can write brief and typical job-related messages relating to routine social and professional activities. They are able to understand the essential content of short and predictable messages in communication face-to-face and by telephone. Students will be able to communicate in simple, routine situations where a direct exchange of information on familiar and common matters takes place. They can use simple means to describe their own background and education, their immediate environment and matters relating to immediate needs. They can provide simple information on familiar and routine topics, express their opinions and preferences, as well as ask and respond to questions.			
2	Module content: <ul style="list-style-type: none">– The company, the organisation, departments– Presenting products and services– Comparing job offers– Negotiating deadlines– Writing down instructions– Formulating simple email replies– Simple conversations with customers– Curriculum vitae and professional experience			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: Spanish or French			
5	Pre-requisites for studying this module: required: none recommended: Spanish/French for Business 1 (A1.2)			
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			

Macroeconomics				
Department code: IBM4.1		Module name in German: Makroökonomik		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Marketing, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students are able to articulate the most important problem areas in macroeconomic policy. They can explain the calculation models used for national accounts and can correctly interpret economic data. Using simple macroeconomic models, students are able to examine macroeconomic relationships and problems. They can discuss the possibilities and limits of economic policy, including in open economies, and assess these from an economic and business standpoint. They can also explain the role of exchange rates for economies and enterprises. Students are able to demonstrate the ability to carefully analyse texts using clear structures and statements and can evaluate them diligently. They are able to logically process and edit 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 growthHigh employment rates and unemploymentPrice stability and inflationNational accounts system and balance of paymentsAnalysis of the overall economy<ul style="list-style-type: none">National economies over the short and long termAggregate supply and aggregate demandThe stabilizing function of the stateFiscal and monetary policies and their macroeconomic interactionMonetary aspects of foreign trade<ul style="list-style-type: none">Balance of foreign tradeExchange ratesEconomic policy in an open economy			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Mathematics 1, Introduction to Economics & Research, Mathematics 2, Statistics, Microeconomics			
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

International Business Law 2				
Department code: IBM4.2		Module name in German: Internationales Wirtschaftsrecht 2		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Case Study 1, Case Study 2, Entrepreneurship, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will acquire an understanding of the basic principles of international private law, and can determine the applicable substantive law in typical cases involving parties in different countries. Students will be able to understand how claims by companies in international legal transactions can be enforced in court and under enforcement law. They can recognize risks and threats in the context of crises and insolvency relating to their contractual partners and to their own company. They will be able to define the sequence of events for insolvency and restructuring proceedings in Europe and can enforce claims of their own vis-a-vis foreign insolvency administrators.			
2	Module content: <ul style="list-style-type: none">International private law, in particular determining the relevant law applicable to matters involving cross-border relationships under the Rome I and Rome II Regulations as well as the Introductory Act to the German Civil Code (EGBGB); also, an overview of international treaties.International law enforcement, in particular the jurisdiction of the courts in Europe according to the Brussels Ia Regulation and the Regulation of the European Parliament and Council creating a European order for payment procedure, as well as enforcement against debtors in Europe.Restructuring and insolvency proceedings based on the European Directive on Preventive Restructuring Frameworks and the European Insolvency Regulation, typical ranking of creditor claims, typical powers of insolvency administrators, filing of claims in main and secondary insolvency proceedings in Europe.			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: International Business Law 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			

Human Resources & Organisational Behaviour				
Department code: IBM4.3		Module name in German: Personalwesen & Organisation		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will be able to articulate and explain the importance of HR management and the role that this plays in making a business successful. They are able to describe and explain the basic features of the respective functions of HR management. Furthermore, students can analyse and critically debate certain HR management issues and use key instruments of HR management in the business environment within international frameworks. They will have an awareness of the implications of individual behaviour as well as behaviour in groups and organisations and be attuned to different intercultural peculiarities.			
2	Module content: <ul style="list-style-type: none">– Positioning of human resources management in the corporate context against the background of social, corporate and employee goals and personnel policy– Factors that influence personnel management (e.g. globalisation, interculturality, demographic development, digitalisation, Work 4.0, etc.)– (Quantitative and qualitative) human resource planning– Personnel marketing, recruitment and selection– Personnel deployment and personnel support– Staff development– Remuneration and company payment of social benefit contributions– Layoffs and staff reductions– International reference points in the context of human resources– Fundamentals of leadership and motivation of personnel– Policy approach of organisations at individual, group and organisational level with particular focus on specific intercultural aspects			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Intercultural Communication			
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

translation; legally non-binding

Management Accounting				
Department code: IBM4.4		Module name in German: Controlling		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Case Study 1 & 2, Entrepreneurship, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students are able to explain management accounting as a business management-related service function for senior company management with the specific tasks of coordination of planning, planning control and the provision of information relevant to management of the company. Students are able to explain and assess the contribution made by management accounting to transparency in strategy, results and finances. They can describe the context and delimitation of the management accounting function from other areas of responsibility within the company, in particular from the internal auditors and the finance department. Students can identify the key instruments of strategic and operative management accounting and use these correctly, also in an international business setting. They are able to describe and compare the different approaches to how the management accounting function is integrated within an organisation.			
2	Module content: <ul style="list-style-type: none">– Design and objective of the management accounting function with special consideration of internationalisation and harmonisation of the accounting system– Job description of management accountant– Incorporation of management accounting within the management and organizational structure– Strategic management accounting: strategic analysis, strategy development at business segment and company levels, performance measurement systems– Value-oriented management accounting– Operational management accounting: planning and control instruments, reporting function– Overview of problems particular to international companies (currency conversion, country risks, international transfer pricing)			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Cost Accounting			
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

Corporate Finance				
Department code: IBM4.5		Module name in German: Investition & Finanzierung		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 4th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Entrepreneurship, Bachelor's Thesis; study programmes in the fields of business and 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 can also 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 key investment calculation methods– Influence of dependencies, consideration of non-financial goals– Fundamentals of risk– Relationship between risk and capital costs– Description of the main forms of internal and external financing, taking into account international differences and disparities.– The importance of a firm's legal form and of the prevailing financial system (bank-based versus capital market-based system) when making corporate financing decisions– Fundamentals of capital structure and financial leverage– Fundamentals of financial planning			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Mathematics 1, Financial Accounting, Mathematics 2, Statistics, Financial Reporting, Cost Accounting			
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

translation; legally non-binding

Spanish/French for Business 3 (B1.1)				
Department code:		Module name in German:		
IBM4.6		Wirtschaftsspanisch/Wirtschaftsfranzösisch 3 (B1.1)		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	4th semester	Summer semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Elective module		Bachelor's degree	Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students are able to interpret the key content of simple reports, texts or documents. They can interpret the key content of routine messages conveyed through face-to-face and phone conversations. They are able to compile routine memos and reports. They can participate in everyday conversations in a professional environment, describe their activities, exchange information, and debate opinions. They are able to describe experiences, events, hopes and goals. They can also give brief justifications or explanations relating to plans and opinions.			
2	Module content: <ul style="list-style-type: none">– Describing and debating problems– Event and project planning– Reporting on projects– Summarising and communicating information and instructions– Writing emails to customers– Written job applications and job interviews– Qualifications, skills, qualities			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: Spanish or French			
5	Pre-requisites for studying this module: required: none recommended: Spanish/French for Business 2 (A2.2)			
6	Type of examination: Oral interview or paper presentation & related oral examination			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

Study Abroad				
Department code: IBM5.1		Module name in German: Auslandsstudium		
Workload: 900 hrs: distribution depends on the host university abroad		ECTS credits: 30 ECTS	Semester: 5th semester	Frequency of module: Winter semester
Duration: 1 semester				
Module type: Elective module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will carefully assess the information provided, for example, at information events and consultations in order to complete their Study Abroad autonomously and on the basis of a Learning Agreement. During their Study Abroad, they 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 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 formats 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	Pre-requisites for studying this module: required: refer to §5 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: Not graded			
8	Requirements for awarding ECTS credits: Students must pass the module examination (proof to be provided of courses successfully completed by the student abroad on the basis of the Learning Agreement concluded in advance (transcript from the foreign university); 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)			
9	Other remarks: None			

Internship Abroad				
Department code: IBM5.2		Module name in German: Auslandspraktikum		
Workload: 900 hours, made up of: 730 hours spent at the company providing internship and Fulda University 170 self-study hours		ECTS credits: 30 ECTS	Semester: 5th Semester	Frequency of module: Winter semester
Module type: Elective module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and 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 Abroad autonomously and on the basis of an Internship Agreement. During the actual Internship Abroad, students determine and develop their professional, methodological, personal and social skills in an international professional business setting and different cultural environment.			
2	Module content: <ul style="list-style-type: none">– Information event on semesters abroad– 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 Regulation for the Internship Abroad– Formal reflection of the skills imparted in the study programme in a practical professional context			
3	Teaching and learning methods: 2 SWS seminar-type tuition/blended learning Internship in the company providing the internship			
4	Module language: English or a different foreign language (depending on the company providing the internship)			
5	Pre-requisites for studying this module: required: refer to §5 of the Examination Regulations recommended: none			
6	Type of examination: See §2 Annex 3			
7	Assessment methods: Not graded			
8	Requirements for awarding ECTS credits: <ul style="list-style-type: none">– Certification from the employer verifying successful completion of the internship– Student must pass module examination			
9	Other remarks: None			

Case Study 1				
Department code:		Module name in German:		
IBM6.1		Fallstudie 1		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	6th semester	Summer semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Recommended pre-requisite for Case Study 2, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: When working on complex tasks, students are able to identify the essential aspects using the strategy of information reduction and are able to produce problem-solving approaches in a target-oriented manner. They are capable, in an international frame of reference, of discussing and evaluating these solutions and incorporating the findings obtained into a proposal for a decision. In the course of the solution process they acquire the skill of making their decisions based on a holistic and objective approach. Students are able to prioritise the important intercultural and socio-political factors in this process, and take appropriate proportionate account of them in tactical, operational or strategic considerations for the development of corporate decisions.			
2	Module content: <ul style="list-style-type: none">– Study of relevant case studies– Analysis of the task– Use of management tools for a current-status analysis– Documentation of participating business departments/divisions– Information reduction– Presentation of the decision-making process and identification of controllable and uncontrollable parameters in an international frame of reference			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Intercultural Communication, International Business Law 1, International Business Law 2, Management Accounting, International Strategic Management			
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			

International Strategic Management				
Department code: IBM6.2		Module name in German: Internationales strategisches Management		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Summer semester
Duration: 1 semester				
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Case Study 2, Entrepreneurship, Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students will be able to apply the instruments and means of strategic management. They will have the ability to identify internal and external sources of competitive potential and carry out a strategic analysis. Students can define the individual phases of the strategy process. They can take into account the international context with its increasing uncertainty, dynamism and complexity.			
2	Module content: <ul style="list-style-type: none">– Concepts of strategic management (strategies, business models, competitive advantages)– Evaluation of the external corporate environment– Assessment of resources, skills and competitive position– Strategy development at functional, business field and company level– Competitive strategies in international markets– Strategy implementation and control– Ethics, corporate social responsibility, sustainability and strategy			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Introduction to Business 1, Introduction to Business 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			

Business Simulation				
Department code:		Module name in German:		
IBM6.3		Unternehmensplanspiel/Entscheidungsstraining		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	6th semester	Summer semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students can correctly assess the business situation and competitive position of their company. They can apply management methods and models in order to make sound decisions under uncertainty. Students gain skills in the decision fields of domestic and international business activities. They organise their corporate team themselves and can make, justify, defend and present decisions and understand the processes of group dynamics. In the context of teamwork, students can practice expressing themselves comprehensibly, making complex relationships transparent, arguing logically and responding appropriately to counterarguments.			
2	Module content: <ul style="list-style-type: none">– Understanding corporate planning and planning processes– Discussing and deciding on targets and strategy– Analysis of business parameters using IT-based planning models– Analysis of business strengths, weaknesses, opportunities and threats– Development of an appropriate degree of decision-making sensitivity as both an individual and group– Formulating and arguing the reasons for decisions under uncertainty– Monitoring and controlling strategic and operational decisions– Reporting– Self-organisation of students within their corporate team			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Financial Accounting, Financial Reporting, Cost Accounting			
6	Type of examination: Presentation			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
	Other remarks: None			

Supply Chain Management				
Department code: IBM6.4		Module name in German: Supply Chain Management		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Duration: 1 semester	
		Suitability of module:	Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: 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 company-wide, cross-company and international value chains.			
2	Module content: <ul style="list-style-type: none">– Supply chain management: definition, requirements and conditions, global developments– Definition and analysis of generic supply chain strategies– The bullwhip effect in supply chains, the importance of information and inventory for effective supply chain management– Process design: push versus pull systems, postponement– Principles of international strategic alliances; contract logistics, retailer/supplier relationships– Importance of the internet in designing international supply chain processes and building an agile supply chain– Planning international networks: purpose, requirements– Case studies on selecting and implementing supply chain management concepts			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites 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			

Taxation				
Department code: IBM6.5		Module name in German: Steuern		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Duration: 1 semester	
		Suitability of module: Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics		
1	Learning outcomes: Students acquire an understanding of substantive German tax law and are able to determine the income tax liability customarily incurred by entrepreneurial activity in Germany, depending on the existing legal forms with regard to the company and the shareholders. In addition, they are able to describe the value-added tax implications of providing goods and services. Students learn the tax implications of cross-border entrepreneurial activities depending on the chosen legal form. This enables students to assess tax issues on the basis of existing double-taxation agreements and to use the methods of avoiding or mitigating double taxation. In addition, the influences of the European Union and the OECD on international taxation in terms of income and value added tax law are discussed and analysed.			
2	Module content: <ul style="list-style-type: none">General principles (tax systems, tax terminology, legal sources of taxation, taxation rates)National tax legislation<ul style="list-style-type: none">Income tax (tax liability, taxable income, tax-rate tables and tax assessment)Income tax and trade tax for unincorporated businesses and their partners (determination and distribution of profit)Income tax and trade tax for corporations and their shareholders (tax liability, determination of taxable income)Value-added tax (tax system, output transactions, input tax deduction)International tax law<ul style="list-style-type: none">Concept, causes and methods of avoiding double taxationTaxation of inbound and outbound investmentsExpatriate taxationTaxes in international comparisonIntra-Community VAT law (supply, purchase, chain transactions, triangular transactions)			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Financial Accounting, Financial Reporting, Cost Accounting			
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

translation; legally non-binding

Marketing				
Department code: IBM6.6		Module name in German: Marketing		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Duration: 1 semester	
		Suitability of module: Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics		
1	Learning outcomes: Students are able to plan, implement and monitor effective and efficient marketing measures in an international setting. They can identify marketing challenges in globalized companies, evaluate types of market launch and market launch strategies in terms of their strengths and weaknesses, and recognize the main challenges of marketing management in internationalised companies.			
2	Module content: <ul style="list-style-type: none">– The course focuses on teaching students about the marketing management process in international procurement and sales markets– Understanding the international marketing environment– International market coverage strategies– International product, brand and communication management– Organisational aspects in international marketing– In addition, the course teaches the fundamentals of global economic issues, geographical differences in consumer behaviour and in retail structures, and conclusions are formulated for the efficient use of marketing instruments in the mix			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Macroeconomics			
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			

Case Study 2				
Department code: IBM7.1		Module name in German: Fallstudie 2		
Workload: 300 hours, made up of: 144 contact hours 156 self-study hours		ECTS credits: 10 ECTS	Semester: 7th semester	Frequency of module: Winter semester
Duration: 1 semester				
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and economics	
1	Learning outcomes: Based on a complex case study involving international themes, students formulate solutions for a start-up, a medium-sized company or a management consultancy. In the form of project work, students will demonstrate their ability to work in a team, and particularly to develop, implement and present concepts. In doing so, based on a complex task students will show their ability to define goals and also develop interdisciplinary solutions and concepts. They are able to create differentiated approaches, derive a proposed solution from these approaches, justify the proposal from strategic, operational and financial perspectives, document the proposal appropriately, and present the overall result.			
2	Module content: <ul style="list-style-type: none">– Procedure of acquiring project partners– Methods of identifying and evaluating problems– Application of relevant management theories– Investigation of empirical studies for backing up decisions– Processes for identifying alternative solutions– Feasibility studies in an international context– Selection of project alternatives– Evaluation of geographical, cultural and skill-specific alternatives– Creation of a project plan– Development of corporate strategies on global markets– Implementation and project management accounting– Crisis management– Presentation			
3	Teaching and learning methods: 6 SWS seminar-type tuition 2 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Intercultural Communication, International Business Law 1, International Business Law 2, Management Accounting, Case Study 1, International Strategic Management			
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

Entrepreneurship				
Department code:		Module name in German:		
IBM7.2		Entrepreneurship		
Workload:		ECTS credits:	Semester:	Frequency of module:
150 hours, made up of: 72 contact hours 78 self-study hours		5 ECTS	7th semester	Winter semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Study programmes in the fields of business and economics	
1	Learning outcomes: Students will be able to experiment in international groups and assess their ability to independently operate a business. They can combine various strategic, financial and technical aspects in order to establish and internationalize new businesses. In doing so, students can 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 can 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– Entrepreneurship in both developed and emerging countries– International comparison of the environment for business start-ups: Germany, Israel, USA– Tools for developing business models– Funding sources in Germany & the USA– Scaling business models– Business plan vs. lean start-up– Industrial property rights in Germany, Europe & USA– International market entry strategies– Classifications of companies, such as 'born global' and 'fast-growing gazelles'			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Financial Accounting, Intercultural Communication, International Business Law 1, Intern. Business Law 2, Management Accounting, Corp. Finance, Int. Strategic Management			
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

translation; legally non-binding

Corporate Governance & Corporate Social Responsibility				
Department code: IBM7.3		Module name in German: Corporate Governance & Corporate Social Responsibility		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 7th semester	Frequency of module: Winter semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Study programmes in the fields of business and economics	
1	Learning outcomes: Students are able to define core elements of Corporate Governance (CG) and Corporate Social Responsibility (CSR). They judge the importance of CG and CSR for sustainable successful national and international corporate management. They can assess and employ instruments to shape CG and CSR in a national and international context. Students also establish the connection between ethics, CG and CSR and evaluate this as well as corporate decisions in terms of CG and CSR while performing case studies. They are able to demonstrate their ability to think analytically and critically.			
2	Module content: <ul style="list-style-type: none">– General conditions, theoretical derivations, goals and elements of corporate governance– National and international corporate governance organisations and regulations– Internal corporate governance configuration, including compliance and creating a corporate governance-oriented mindset– Rationale for corporate and managers' social responsibility– Concept, levels and instruments of Corporate Social Responsibility– Possible future developments of Corporate Social Responsibility– Topic-related case studies			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: none			
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			

Bachelor's Thesis				
Department code:		Module name in German:		
IBM7.4		Bachelorarbeit		
Workload:		ECTS- Points:	Semester:	Frequency of module:
300 hours, made up of: 20 contact hours 280 self-study hours		10 ECTS	7th semester	Winter semester
Duration:		1 semester		
Module type:		Academic level:	Suitability of module:	
Compulsory module		Bachelor's degree	Study programmes in the fields of business and economics	
1	Learning outcomes: On successfully completing this module, students prove that they are able to independently examine, interpret and present a question from a subject area in business, economics or business law in a comprehensive, practical and academic manner within a given period of time. In doing so, students will skilfully employ the academic methods and insights acquired from the modules in previous semesters to address problems and challenges that arise in an international context. Students develop alternatives based on the question they address in their Thesis and evaluate these critically within the framework of an abstract, integrative analysis that extends beyond the isolated case. They document their results in writing in accordance with the relevant specialised standards. Students will be able to validate and offer academically sound and practical guidance as a result of their Bachelor's Thesis.			
2	Module content: Preparation of a written, academically sound thesis on an issue from a business, economic or business law field in an international context			
3	Teaching and learning methods: 1 SWS seminar			
4	Module language: English			
5	Pre-requisites for studying this module: required: refer to §6 para. 2 Examination Regulations recommended: knowledge acquired from modules completed in the 1st to 6th semesters			
6	Type of examination: Written assignment (final thesis)			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			
9	Other remarks: None			

Annex 3: Regulation for the Internship Abroad in the “International Business & Management” Study Programme

§1 Fundamental principles, exceptions

- (1) The internship must be completed at a company or organization (company providing the internship).
- (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. 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 foreign students or
 - (b) completing the Internship Abroad represents an unreasonable burden for them.
- (4) Students may apply to complete their internship on a part-time basis if a full-time internship basis 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 paragraphs 3 or 4.

§2 Evidence of achievement

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

- (a) A term paper that presents a particular topic within the company providing the internship and provides a critical analysis of the topic.
- (b) A representation of the student's own area of activity with a reflection on the 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 internship goals and objectives.
- (2) During the internship the students remain members of the university with all the rights and duties that entail from this.
- (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 Support 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 (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 him/her 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.