

Joint module catalogue for the following master's degree study programmes:

- **Marketing and Sales (M.A.)**
- **Production and Logistics (M.A.)**
- **Human Resource Management and Organisation (M.A.)**
- **Controlling Finance Accounting (M.A.)**
- **Taxation and Audit (M.A.)**

The master's degree study programmes each consist of four basic modules with 6 ECTS each, two additional, specialisation and supplementary modules with 6 ECTS each, the three key modules, and the master thesis with 30 ECTS. Key module 1 has 6 ECTS, and key modules 2 and 3 each have 12 ECTS. Further details can be found in the curriculum in the appendix.

The basic modules contain basic business administration content and methods. The exact same modules are offered in all five master's courses and are mandatory for students in all five courses.

Additional modules are compulsory modules that do not have to be connected to the business administration faculties. The exact same modules are offered in all five courses. Additional module 1 deals with economic issues. In Additional module 2, students can choose from a variety of current topics, some of which go beyond business administration in the narrow sense.

The key modules (SPM – Schwerpunktmodule) are course-specific. They are open only to students of the relevant study programme. The key modules therefore offer the possibility of the special content-related, theoretical and practical consolidation of course-specific issues.

Course-specific specialisation modules (VM – Vertiefungsmodule) deal with study programme-specific content in greater detail. The specialisation modules are compulsory modules. In addition to students of the relevant degree programme, these modules are also open to students from the other degree programmes, who take these modules as supplementary modules (see below).

When taking a supplementary module, students choose two modules from the specialisation modules of the other four master's study programmes described in more detail.

Further abbreviations:

M/S	Marketing and Sales
P/L	Production and Logistics
P/O	Human Resource Management and Organisation (Personalmanagement und Organisation)
CFA	Controlling Finance Accounting
StU	Taxation and Auditing (Steuern und Unternehmensprüfung)

Please note: The German version of this document is the legally binding version. The English translation provided here is for information purposes only.

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1st Semester

"Project Management and Business Process Optimization" (P/L Basic Module)								Module ID 5 P/L 62
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Lecture		4 SCH/60 h	90 h	Lecture, group work, project work		60	German
2	Learning outcomes/competences							
	<p>The main goal is the ability to plan, implement and manage projects or sub-projects independently.</p> <p>On successful completion of the module, students have the following knowledge and skills:</p> <ul style="list-style-type: none"> • The students know suitable methods for process documentation and can use them in a targeted manner • Students know and understand the basic theories, models and research results from the field of project management and can apply them according to the situation • In addition, students are also able to apply basic theoretical knowledge and methods to new and complex tasks and modify or expand them according to the requirements of the current problem at hand. This means that they possess problem-solving skills that enable them to act appropriately, even in situations with unknown content, by developing existing knowledge • Students can independently plan and carry out projects in group work. <ul style="list-style-type: none"> ◦ This means they have competence in the team-oriented processing, planning and documentation of content-related complex projects ◦ In addition, they can work effectively and efficiently in groups, which includes e.g. the formulation and argumentative defence of specialist positions in the team or the professional exchange of problems and possible solutions 							
3	Contents							
	<p>Contents include:</p> <ul style="list-style-type: none"> • Definition of the project team, e.g. determination of the optimal project team size • Integration into the organisational structure • Structure of the project process • Analysis of the current state • Working-out of solutions to problems • Evaluation of possible solutions • Project documentation • Situation-appropriate behaviour as a project manager • Group work • Typical conflicts in project work • Selected project situations • Planning of complex projects, e.g. to set up and expand a company 							
4	Participation requirements							

5	Form of assessment Written examination or a combination of written examination and project work
6	Condition for the award of credit points Module examination pass
7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)
8	Module coordinator Prof. Dr. Egbert Steinfatt
9	Other information

"Strategic Human Resource Management and Strategic Marketing Management" (P/O, M/S Basic Module)								Module ID 5 MKT 61
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Lecture		4 SCH/60 h	90 h	Lecture, group work, exercise and case studies		60	German
2	<p>Learning outcomes/competences</p> <p>On successful completion of the module, students have the following skills:</p> <p>Section: Strategic Human Resource Management</p> <ul style="list-style-type: none"> • Students can explain basic terms and strategic concepts of human resources management and differentiate them from one another. • They are able to assess the effects of the current challenges in human resources management and derive suitable measures to overcome them. • They know concepts and methods for developing applications in the new fields of human resource management such as Work 4.0, employer branding, leadership ethics, talent management, diversity management, lifelong learning, health management, intercultural management, virtual collaboration, and others. • They are able to apply current methods and tools for both traditional and new functional areas of human resource management. • They are able to identify specific human resource management problems in organisations, classify them thematically, and develop application scenarios for their resolution. <p>Strategic Marketing Management</p> <ul style="list-style-type: none"> • Students are able to explain basic terms and strategy concepts in marketing management, and differentiate them from one another. • They are able to explain the different phases of strategy development and to critically reflect on their development in the corporate environment. • They are familiar with the essential concepts of different marketing strategies and can utilise them in an application-oriented manner • In the context of case studies, they can put themselves in the position of responsible marketing managers in the field of strategic marketing, understand the issues, and resolve them using strategic marketing methods. <p>They are able to obtain and understand materials and information on topics from current specialist literature. They are able to place the information they have researched in the context of the course and apply it in case studies.</p>							

3	<p>Contents</p> <p>Section: Strategic Human Resource Management</p> <ul style="list-style-type: none"> • Current trends and challenges in human resource management: environmental dynamics in the context of digitisation, volatile markets, demographic change, value systems and globalisation. • Self-image of proactive and strategically oriented human resources work. • Traditional functional fields of human resources management: determination and analysis of human resources requirements, human resources selection and deployment, human resources management and assessment, human resources development, human resources costs and human resources controlling, redundancy. • New areas of human resource management: shaping Work 4.0, employer branding, compliance, CSR and leadership ethics, including talent management, diversity management, lifelong learning, knowledge work, work-life balance, health management, intercultural management, Human Resource Management 4.0, agility, virtual teams. <p>Strategic Marketing Management</p> <ul style="list-style-type: none"> • Position of strategic marketing in strategic corporate management • Selected approaches in strategy research • Aspects of strategic market definition (SGF – strategisches Geschäftsfeld – strategic business field) (SGE – strategische Geschäftseinheit – strategic business unit) • Types and characteristics of marketing strategies (e.g. market field strategies, market stimulation strategies, market segmentation strategies, market area strategies, competitive strategies, strategy styles, etc.) • Techniques for formulating marketing strategies (experience curve model, value chain analysis, gap analysis, etc.) • Selected approaches in (strategic) success research (e.g. PIMS – Profit Impact of Market Strategy)
4	<p>Participation requirements</p> <p>Basic knowledge of human resources management and marketing from the bachelor's degree is desirable.</p>
5	<p>Form of assessment</p> <p>Written examination or oral examination or term paper or a combination of several of the aforementioned forms of assessment</p>
6	<p>Condition for the award of credit points</p> <p>Module examination pass</p>
7	<p>Application of the module (in the following study programmes):</p> <p>Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)</p>
8	<p>Module coordinator</p> <p>Prof. Dr. Sascha Armutat (Strategic HR Management) Prof. Dr. Kerstin Stender-Monhemius (Strategic Marketing Management)</p>
9	<p>Other information</p>

"Taxation and Corporate Audit" (StU Basic Module)								Module ID 5 StU 61
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Lecture		4 SCH/60 h	90 h	Lecture, exercise, group work, case processing		60	German
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following knowledge and skills:</p> <p>With regard to business taxation:</p> <ul style="list-style-type: none"> - They are able to analyse the most important factors influencing business taxation. - They are able to assess important alternative options for national and international business activities with regard to their tax impact. - They are able to assess tax structures with regard to ethical aspects. <p>With reference to corporate audit:</p> <ul style="list-style-type: none"> - They are able to assess the audit objectives and principles. - They are able to create further components of accounting, assess their necessity and evaluate their information - They are able to explain the differences between accounting systems and assess them on a case-by-case basis - They know the process and the necessity of supervisory structures in the area of accounting and auditing and can assess their effectiveness 							
3	Contents (amongst others):							
	<p>Business taxation (e.g.)</p> <ul style="list-style-type: none"> - Inclusion of taxes in business decisions - Impact of taxation on companies operating in Germany (choice of legal form, corporate financing, appropriation of profits) - Impact of taxation on international business activities (double taxation treaty, legal form of international activity) - Ethical aspects of tax planning <p>Company audit (e.g.)</p> <ul style="list-style-type: none"> - Further components of financial statements in addition to the balance sheet and income statement, in particular qualitative components of accounting, such as management report, incl. non-financial declaration on corporate social responsibility - Ethical issues of corporate audit: audit objectives, professional oath, professional principles - Supervision of the capital market: including German Financial Reporting Enforcement Panel, as well as BaFin (Bundesanstalt für Finanzdienstleistungsaufsicht – Federal Financial Supervisory Authority) and auditor supervision - Insight into the principles of international accounting 							
	Participation requirements							
	Basic knowledge of taxation and accounting as taught in a bachelor's degree in business administration							
5	Form of assessment							
	Written examination or oral examination							
6	Condition for the award of credit points							
	Module examination pass							

7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)
8	Module coordinator Prof. Dr. Kraft / Prof. Dr. Stute
9	Other information Approximately two thirds of the module deals with corporate taxation and approximately one third with corporate audit

"Corporate Planning and Control" (CFA Basic Module)								Module ID 5 CFR 64
No.	Workload	Credits	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Lecture		4 SCH/60 h	90 h	Group work, presentation, exercises		60	German
2	Learning outcomes/competences							
	Upon successful completion of this course, students are able to: <ul style="list-style-type: none"> • set and evaluate the normative framework of corporate planning and control, in particular with regard to corporate sustainability. • describe and assess the various possibilities with regard to the elements of planning. • conceptualise a plan in principle, and in particular to organise one, as well as the associated control incl. compliance. • when creating the plan, participants can use the various forms of coordination while orienting themselves towards a goal. • in addition, they are able to apply basic planning requirements specifically to strategic, tactical and operational planning (including budgeting). 							
3	Contents							
	<ul style="list-style-type: none"> • Normative framework for corporate planning and control (values and standards, in particular (economic) ethical aspects and corporate sustainability, incl. CSR) • Principles of planning (necessity of planning, concept of planning, forecast, key figures, planning principles, planning issues, planning types, characteristics and elements of a plan, planning unit, planning manual) • Coordination of planning (vertical, horizontal, temporal coordination) • Control, incl. corporate compliance • Strategic planning and control • Tactical planning and control • Operational planning and control (including coordination, various planning, budgeting) 							
4	Participation requirements							
	None							
5	Form of assessment							
	Written examination							
6	Condition for the award of credits							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Marketing & Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator							
	Prof. Dr. Martin Wördenweber							
9	Other information							

"Corporate Learning and Innovation" (P/O SPM 1)								Module ID 5 P/O 64
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, group work, exercises and case studies		24	English
2	Learning outcomes/competences							
	On successful completion of the module, students have the following knowledge and skills:							
	<ul style="list-style-type: none"> • They are able to explain the meaning of and interdependencies between learning and innovation in companies and their effects on the various fields of action of company management, and in particular human resource management. • They are able to analyse the status quo of learning and innovation in companies and derive necessary strategic and operational measures for their design. • They are able to conceptualise and design individual process steps in human resources development in companies of various sizes and sectors. • They are able to recognise barriers and resistance in the context of organisational learning and innovation work, and can deal with them appropriately. • They are able to critically analyse, compare and apply various instruments and methods of organisational learning and innovation management. • They are able to obtain and understand materials and information on topics from current specialist literature. They are able to classify researched information in the context of the course and present it to fellow students. 							
3	Contents							
	<ul style="list-style-type: none"> • Principles of individual, group and organisational learning. • Design of learning in the context of human resources development – current trends, areas, and common instruments for various fields of competence. • Process steps of human resources development: educational needs analysis, target setting, planning, design and implementation of educational measures, education controlling, transfer security. Theoretical approaches and best practices. • Theories of organisational learning and their practical application in large companies and SMEs, and in manufacturing and service companies. • Innovation, innovation types and innovation strategies. • Design of innovation processes: stakeholders, phases, success factors. • Open innovation and open learning in theory and practice. 							
4	Participation requirements							
	Knowledge of human resource management from the bachelor's degree and from the Strategic Human Resource Management basic module is recommended.							
5	Form of assessment							
	Written examination or oral examination or a combination of oral presentation and term paper or a combination of written examination and term paper							
6	Condition for the award of credits							
	Module examination pass							

7	Application of the module (in the following study programmes): Human Resource Management and Organisation (M.A.), International Business Management (M.A.)
8	Module coordinator Prof. Dr. Natalie Bartholomäus
9	Other information

"Brand Management & Customer Relationship Management" (MKT SPM 1)								Module ID 5 MKT 64
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Group work, PBL, exercises, lecture		12	German
2	Learning outcomes/competences On successful completion of the module, students have the following knowledge and skills: <p>Brand Management</p> <ul style="list-style-type: none"> • They are able to analyse and assess the benefits and functions of brands from the perspectives of the supplier and demand, as well as the corporate and market-related framework conditions of management. • They are able to analyse and assess the goals, strategies and measures of brand management in the situational corporate and brand context. • They are familiar with the concepts of contact point management, employer branding and internal branding, and are able to analyse and assess these in specific cases. • They are able to acquire, analyse and assess materials and information on topics in the context of the course. <p>Customer Relationship Management</p> <ul style="list-style-type: none"> • They are able to name and discuss important terms, goals and components of Customer Relationship Management (CRM). • They understand the necessity of CRM in everyday business. • They are able to analyse and assess problems in the field of CRM. • They are able to transfer knowledge that they have acquired in CRM to specific problems in the management of customer relationships in companies, and develop solutions. • They are able to acquire, analyse and assess materials and information on topics in the context of the course. 							
3	Contents <p>Brand Management</p> <ul style="list-style-type: none"> • Situation analysis and concepts of brand management • Contact point analysis and management • Employer branding and internal branding • Brand strategies and brand architecture <p>Customer Relationship Management</p> <p>Contents and tasks are based on the customer relationship life cycle and can be derived, for example, from the following subject areas:</p> <ul style="list-style-type: none"> • Acquisition of new customers • Customer loyalty • Customer recovery 							
4	Participation requirements Sound knowledge of marketing							
5	Form of assessment Written examination or oral examination							
6	Condition for the award of credit points Module examination pass							

7	Application of the module (in the following study programmes): Marketing and Sales (M.A.)
8	Module coordinator Prof. Dr. Kerstin Stender-Monhemius
9	Other information

"Value-Based Controlling" (CFA SPM 1)								Module ID
								5 CFR 67
No.	Work load	Credits	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, exercises, case studies		12	German
2	Learning achievements/competences							
	<p>On successful completion of the module, students have the following knowledge and skills:</p> <ul style="list-style-type: none"> • They are able to demonstrate the relevance of value-based controlling for business practice. • For essential decision-making situations, they are able to present and analyse the value-oriented implications, point out optimisation potential, and interpret suitable scientific literature. • They are also be able to recognise, discuss and optimise the behavioural implications of performance measurement systems and incentive systems. • They are able to critically assess the latest findings in research into controlling in the context of value orientation. 							
3	Contents							
	<ul style="list-style-type: none"> • Approaches to value-based corporate management • Controlling as a cross-divisional function to support value-oriented corporate management • Corporate goals and value orientation • Methods of company valuation and value-oriented company transactions • Performance measurement and value-oriented key performance indicators • Design of incentive systems and their behavioural implications • Risk management, esp. risk identification and assessment in the context of value orientation <ul style="list-style-type: none"> - Discounted risk value - Least possible corporate value • Sustainability Management and Controlling 							
4	Participation requirements							
	Basic knowledge of controlling and corporate management, acquired in a business-oriented bachelor's degree.							
5	Form of assessment							
	Written examination							
6	Condition for the award of credits							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Controlling Finance Accounting (M.A.)							
8	Module coordinator							
	N.N.							
9	Other information							

"Specialisation – Taxation Procedures and Business Taxes" (StU SPM 1)								Module ID 5 StU 64
No.	Workload	Credits	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Case studies, lecture, group work		12	German
2	Learning outcomes/competences							
	Upon successful completion of the module, students are able to <ul style="list-style-type: none"> - classify special areas of tax procedural law and, in individual cases, also other corporate taxes in terms of factual and procedural law, and analyse the consequences in terms of taxation; - independently transfer the application outcomes to new case studies; - classify complex individual case presentations by the relevant tax consequences and show appropriate approaches that also take account of the particularities of tax procedure law and meet ICS (internal control system)/compliance aspects; - assess the taxation process in legal protection proceedings on a case-by-case basis and - classify current changes in the taxation system of other corporate taxes with regard to procedure and assess them according to tax justice considerations, constitutional principles and ethical aspects. 							
3	Contents							
	The subject of the course is the in-depth consideration of procedural issues in taxation law, as well as subsidiary aspects from the area of other corporate taxes, whereby, in the case-based context, procedural principles and their case-related classification represent the initial consideration. Building on this, case studies in relation to other corporate taxes are examined and also assessed from the point of view of the rule of law and the procedural and economic consequences. Conclusions in the fulfilment of compliance aspects are arrived at on a case-by-case basis. Contents may therefore include, for example, the principles of the legal remedy procedure, the commercial implementation of rule-of-law principles within the framework of regular taxation and, in particular, individual issues concerning sales taxation.							
4	Participation requirements							
	In-depth knowledge of the application areas of other corporate taxes and the basic procedural requirements for the correctness of taxation, as taught in StU 47 Principles of Taxation Procedure and Other Corporate Taxes.							
5	Form of assessment							
	Written examination or oral examination or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credits							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Taxation and Audit (M.A.)							
8	Module coordinator							
	Prof. Dr. Eginhard Werner							
9	Other information							
	Guest lectures on current issues in the aforementioned subjects in the module, as well as separate case studies or excursions to the courts							

"Supply-Chain Management" (P/L SPM 1)								Module ID 5 P/L 65
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar, practical, project		4 SCH/60 h	90 h	Lecture, group work, exercise, project work, simulation game, case studies		24	English
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following skills:</p> <ul style="list-style-type: none"> • Students are able to describe and define the basic terms of supply chain management. • They know the challenges and risks of supply chain management and can identify and apply appropriate solutions. • They are able to evaluate supply chains, their surroundings, performance and sustainability, and develop suggestions for improvement. 							
3	Contents							
	<ul style="list-style-type: none"> • Significance of supply chain management • Procurement • Production • Distribution • Inventory management • Network planning • Integration • Sustainability • Assessment of supply chain performance 							
4	Participation requirements							
5	Form of assessment							
	Written examination or oral examination or term paper or project work or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Production and Logistics (M.A.), International Business Management (M.A.)							
8	Module coordinator							
	Prof. Dr. Gerald Oeser							
9	Other information							
	This module pays particular attention to current issues in the field. Depending on the task, different forms of teaching and assessment are to be provided.							

2nd Semester

"Economics – Entrepreneurship and Firm Dynamics" (Additional Module 1)								Module ID 5 VWL 61
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	2nd sem.	Annual	Summer	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Lecture		4 SCH/60 h	90 h	Lecture, project work, presentations		60	German/English
2	Learning outcomes/competences Upon successful completion of the course, students have the following knowledge and skills: <ul style="list-style-type: none"> • They are able to name the characteristics and influencing factors of entrepreneurship. • They are able to outline typical development processes and success factors of young companies. • They are able to explain stages in the dynamic development of established companies. • They are able to apply theoretical models of competitive behaviour in established markets to current examples. • They are able to take a critical look at government funding for start-ups and government funding for innovations in established companies. 							
3	Contents <ul style="list-style-type: none"> • Introduction: Characteristics and significance of entrepreneurship. • Empirical inventory: Start-up activity in Germany. • Empirical inventory: Innovation activities of established companies in Germany. • Theoretical principles: Competitive behaviour in markets with market power. • Strategic competition concepts of companies using the example of "hidden champions". • Evaluation of state funding for business start-ups. • Evaluation of state funding for innovations in established companies. 							
4	Participation requirements /							
5	Form of assessment Written examination and written presentations							
6	Condition for the award of credit points Module examination pass							
7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator Prof. Dr. Markus Pannenberg							
9	Other information Additional module 1							

"Organisational Structure and Change Management" (P/O VM 1)								Module ID 5 P/O 62
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	2nd sem.	Annual	Summer	1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, group work, exercise and case studies		35	German
2	Learning outcomes/competences On successful completion of the module, students have the following knowledge and skills: <ul style="list-style-type: none"> • They are able to explain the basic terms and objects of company organisation and change management, and distinguish them from one another. • They are able to adequately assess current organisational development trends in practice on the basis of scientific findings from the relevant organisational theories. • They are able to identify specific problems in the context of the organisational structure of a company and develop adequate organisational solutions. • They are able to explain and assess the different process phases and strategies of change management and apply change management tools. • They are able to understand the interfaces to human resources management, especially in the context of organisational development, and derive measures for the sustainable and effective design of change in companies. 							
3	Contents Introduction: <ul style="list-style-type: none"> • Basic approaches in organisation theory • Organisation-related concepts and development trends • Social responsibility, digitisation and globalisation as challenges for current organisational research Organisational structure: <ul style="list-style-type: none"> • Critical comparison of organisational forms • Structural optimisation • Forms of documentation of organisational regulations Change management: <ul style="list-style-type: none"> • Introduction to organisational development • The "human factor" in the change process • Sustainably effective design of change in companies 							
4	Participation requirements Basic knowledge in the field of business organisation, as taught in the "Principles of Business Administration" bachelor's module (5 MG 01).							
5	Form of assessment Written examination or oral examination or term paper or a combination of written examination and oral presentation or a combination of written examination and term paper							

6	Condition for the award of credit points Module examination pass
7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)
8	Module coordinator Prof. Dr. Natalie Bartholomäus
9	Other information Compulsory specialisation module in the Human Resource Management and Organisation study programme. Can be selected as a supplementary module in the Marketing and Sales, Production and Logistics, Controlling Finance Accounting and Taxation and Audit study programmes.

"Human Resource Management and Organisation" (P/O SPM 2)								Module ID 5 P/O 65
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	2nd sem.	Annual	Summer	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar, practical, project		4 SCH/60 h	240 h	Lecture, exercise, project work, case studies		12	German
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following skills:</p> <p>Indicative objective of the module Students are able to independently analyse and assess complex problems in practical human resources management and organisation against the background of their conceptual knowledge and develop relevant solutions.</p> <p>Broad objectives</p> <ul style="list-style-type: none"> • Students are able to independently analyse and assess problems affecting practical human resources management and company organisation. • They are able to obtain relevant specialist literature on human resources management and identify, apply and, if necessary, develop suitable information, methods and aids to cope with the problem. • Furthermore, students can conceptualise, compare and select appropriate alternative solutions for the problems mentioned based on business- and company-related criteria. • In addition, students are able to conclusively justify their analysis of problems, their research outcomes, and the independently developed solution concepts, to prepare them to teach others and to present them in a target group-oriented manner. 							
3	Contents							
	<p>Students deal with changing tasks in the field of human resources management and company organisation, depending on the semester and the companies involved. Examples of such assignments may include:</p> <ul style="list-style-type: none"> • Conceptual development of a human resources management strategy with statements on the role, self-image and goals of human resources management in the relevant company • Conceptual development and implementation of strategic human resources planning • Conceptual development of an employer branding concept with possible specialisation modules for the development of an employer brand, the brand-compliant recruitment of specialists and executives, or the identification and retention of talent within the company • Modification of existing performance management systems • Optimisation of common human resources processes from employee selection to redundancy • Modification of HR-related organisational models • Conceptual development of organisational structures and processes, as well as suitable instruments for this • Analysis and optimisation of measures in the context of change management and project organisation 							

4	Participation requirements
	<ul style="list-style-type: none"> Students demonstrate a study focus in the field of human resources management and organisation
5	Form of assessment
	Written examination or oral examination or project work or a combination of written examination and oral presentation or a combination of written examination and term paper
6	Condition for the award of credit points
	Module examination pass
7	Application of the module (in the following study programmes):
	Human Resource Management and Organisation (M.A.)
8	Module coordinator
	Prof. Dr. Sascha Armutat
9	Other information
	This module pays particular attention to current issues in the field. Depending on the task, different forms of tuition and assessment are to be provided.

"Sales Management and Retail Marketing" (M/S VM1)								Module ID 5 MKT 62
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	2nd sem.	Annual		1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, group work, exercise		35	German/English
2	Learning outcomes/competences On successful completion of the module, students have the following skills: <p>Sales Management</p> <ul style="list-style-type: none"> • They are able to name and discuss important terms, goals and components of sales management. • They understand the necessity of professional sales management in everyday business. • They are able to analyse and assess issues in sales management. • They are able to transfer knowledge of sales management that they have acquired to specific problems in companies, and develop solutions. • They are able to acquire, analyse and assess materials and information on topics in the context of the course. <p>Retail Marketing</p> <ul style="list-style-type: none"> • They have in-depth knowledge of the structure and specific characteristics of retail marketing. • They are able to reflect on the special relationships between manufacturers of consumer goods, and retailers. • They are able to assess the impact of current challenges on the retail sector and derive appropriate measures to overcome them. • They are able to obtain and understand materials and information on topics from current specialist literature. They are able to place the information they have researched in the context of the course and apply it in case studies. 							
3	Contents Sales Management Contents and tasks can be derived, for example, from the following subject areas: <ul style="list-style-type: none"> • General context of sales • Current market challenges • Strategic sales management • Operational sales management • Information management in sales • Design of sales activities • Personal sales and dealing with customers <p>Retail Marketing</p> <ul style="list-style-type: none"> • Development trends in retail (e-commerce, m-commerce) • Location policy • Product range policy • Business type policy • Goods presentation policy • Shop design • Retail-specific questions of remuneration and communication policy 							

4	Participation requirements
5	Form of assessment Written examination or oral examination
6	Condition for the award of credit points Module examination pass
7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)
8	Module coordinator Prof. Dr. Günter Schmid
9	Other information Compulsory specialisation module in the Marketing and Sales study programme. Can be selected as a supplementary module in the Production and Logistics and Human Resource Management and Organisation study programmes,

"Current Marketing Issues I" (M/S SPM 2)								Module ID 5 MKT 65
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	2nd sem.	Annual	Summer	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar, practical, project		4 SCH/60 h	240 h	Lecture, group work, exercise, project work, simulation game, case studies		12	German, English
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following skills:</p> <ul style="list-style-type: none"> • Students are able to independently analyse and assess complex marketing problems. • They are able to independently select the methods and procedures required to work on the relevant research question and apply them in a targeted manner. • Students are able to independently obtain, understand and evaluate materials and information on complex problems from current international specialist literature. • Furthermore, students can design appropriate solutions for the aforementioned marketing-specific problems, compare them with one another, and make well-founded selection decisions according to business criteria. • In addition, students are able to prepare to teach others, conclusively justify, and present their independently developed solution concepts. 							
3	Contents							
	<p>Key modules require the interactive cooperation of students and teachers and are devoted to either problems of medium-sized management practice or scientific questions concerning marketing on a theoretical, empirical or practice-related level, or a combination of these approaches. Depending on the semester, changing tasks from the field of marketing are dealt with. External experts, such as business practitioners, should be involved in the key modules. They help students to consolidate their existing knowledge of marketing management and apply it in greater depth. Examples of such assignments may include:</p> <ul style="list-style-type: none"> • Development and implementation of specific, industry-specific marketing concepts • Effects of digitisation on marketing and political processes, e.g. in the area of a target group-oriented customer approach or brand, trade, industrial goods or service management • Data analysis to check purchasing behaviour using big data • Development of control systems in marketing 							
4	Participation requirements							
	None							
5	Form of assessment							
	Written examination or oral examination or term paper or project work or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Marketing and Sales (M.A.)							
8	Module coordinator							
	Prof. Dr. Uwe Rössler							
9	Other information							
	This module pays particular attention to current issues in the field. Depending on the task, different forms of tuition and assessment are to be provided.							

"Cost Management" (CFA VM 1)								Module ID 5 CFR 65
No.	Workload	Credits	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	2nd sem.	Annual	Summer	1 sem.	Compulsory or elective	Master
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, group work, exercises, case studies		35	German
2	Learning outcomes/competences After successfully participating in the module, students have the following knowledge and skills: <ul style="list-style-type: none"> ▪ They are able to explain the systems and instruments of cost management and the background to their development. ▪ They are able to describe the influence of digitisation on cost management. ▪ They are able to compare cost management systems, analyse advantages and disadvantages, and assess their relevance in different context factors. ▪ They know methods of cost planning and analysis and are able to apply them, interpret the results, and derive recommendations for action to influence costs. ▪ They develop an awareness of and are able to discuss ethical and psychological aspects of cost management. 							
3	Contents <ul style="list-style-type: none"> • Development from cost accounting to cost management • Influence of digitisation • Flexible budgets • Fixed cost management • Activity-based costing • Target costing • Life-cycle costing • Cost benchmarking • Transfer pricing 							
4	Participation requirements Basic knowledge of cost accounting acquired in an economics-oriented bachelor's degree.							
5	Form of assessment Written examination							
6	Condition for the award of credits Module examination pass							
7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator Prof. Dr. Michaela Hoke							
9	Other information Compulsory specialisation module in the Controlling Finance Accounting study programme. Can be selected as a supplementary module in the Marketing and Sales, Production and Logistics, Personnel Management and Organisation, as well as Taxation and Audit study programmes.							

"Key Module 2 – Finance and Accounting" (CFA SPM 2)								Module ID 5 CFR 68
No.	Workload	Credits	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	2nd sem.	Annual	Summer	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar		4 SCH/60 h	90 h	Case studies, lecture, group work		12	German
2	Learning outcomes/competences							
	<p>On successful completion of this course, students are able to</p> <ul style="list-style-type: none"> ▪ independently acquire specific specialist knowledge (specialist competences) in a self-selected area of finance and accounting, ▪ expand their acquired specialist knowledge independently and transfer it to new situations without instruction, including from the point of view of business ethics, ▪ transfer their knowledge of scientific methods and their application in business theory and practice to specific issues of finance and accounting (methodological competence), ▪ develop scientific methods independently and apply them without guidance, ▪ further develop their social skills, in particular the ability to manage themselves and work in groups, ▪ take responsibility for their own learning success, to promote themselves and others in the sense of leadership competence, document and present this, and critically reflect on the individual, operational and social significance of the selected issues. 							
3	Contents							
	The subject of the course is the in-depth consideration of current topics on finance and accounting in the project-related corporate context (e.g. accounting, company valuation, reporting); this is done in cooperation with one or more companies if possible.							
4	Participation requirements							
	In-depth knowledge of finance and accounting, as acquired in a business-oriented bachelor's degree.							
5	Form of assessment							
	Project work							
6	Condition for the award of credits							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Controlling Finance Accounting (M.A.)							
8	Module coordinator							
	Prof. Dr. Ulrike Settnik							
9	Other information							
	In the case of cooperation with companies, topics are assigned well in advance. Please pay attention to the information in ILIAS.							

"Specialisation – National and International Taxation" (StU VM 1)								Module ID 5 StU 62
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	2nd sem.	Annual		1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, group work, case processing		35	German/English
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following knowledge and skills:</p> <ul style="list-style-type: none"> - They have detailed specialist knowledge of national and international tax law, through which complex taxation issues can be identified and analysed. - They are able to make value judgments on issues in national and international tax law, make comparisons, draw correct conclusions, recognise tax structuring options, and also evaluate them against the background of fair taxation. - They are able to assess tax structures with regard to ethical aspects. 							
3	Contents (amongst others):							
	<ul style="list-style-type: none"> - Selected problem areas in the taxation of partnerships – taxation of foreign investors in Germany (inbound investments) - External tax law, in particular controlled foreign corporation (CFC) rules - Selected problem areas of corporate taxation (corporate tax unity, liquidation, interest barrier) - Division of an inheritance - Structuring of corporate succession (anticipated succession) - Selected accounting issues - Importance of corporate taxation against the background of corporate social responsibility 							
4	Participation requirements							
	Basic knowledge of the taxation of companies, which is taught, for example, in the "Taxation" (B.A. Business Administration) and "Taxation and Corporate Audit" modules.							
5	Form of assessment							
	Written examination or oral examination or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator							
	Prof. Dr. Teschke							

9	Other information
	<p>Guest lectures on current issues.</p> <p>Compulsory specialisation module in the Taxation and Audit study programme. Can be selected as a supplementary module in the Marketing and Sales, Production and Logistics, Human Resource Management and Organisation and Controlling Finance and Accounting study programmes.</p>

"Key Module 2 – Taxation and Auditing" (StU SPM 2)								Module ID 5 StU 65
No.	Workload	Credits	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	2nd sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar		4 SCH/60 h	90 h	Case studies, lecture, group work		12	German/ possibly English
2	Learning outcomes/competences On successful completion of this course, students are able to: <ul style="list-style-type: none"> ▪ explain and analyse specific areas of corporate taxation/auditing ▪ independently transfer the acquired specialist knowledge to new case studies ▪ further develop their social skills, in particular the ability to manage themselves and work in groups ▪ present work outcomes and reflect critically on the individual, operational and social importance of the selected issues 							
3	Contents The subject of the course is the individual or joint in-depth consideration of key topics relating to taxation, company audit or accounting in a case-based context. Course content may include, for example: real division of partnerships, establishment accounting and auditing, conversion to accounting and auditing, special tax issues relating to company leasing, transfer of assets.							
4	Participation requirements In-depth knowledge of taxation/corporate audit/accounting acquired in a business-oriented bachelor's degree.							
5	Form of assessment Written examination or oral examination or term paper or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credits Module examination pass							
7	Application of the module (in the following study programmes): Taxation and Audit (M.A.)							
8	Module coordinator Prof. Dr. Manuel Teschke							
9	Other information Topics may be allocated in advance. Please pay attention to the information in ILIAS.							

"Industry Logistics" (P/L VM 1)								Module ID 5 P/L 63
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	2nd sem.	Annual	Summer	1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, group work, simulation game		35	German
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following skills:</p> <ul style="list-style-type: none"> • Students can independently analyse and assess complex logistical problems in individual sectors. Amongst other things, they will receive an insight into the historical development of waste disposal logistics so as to be able to derive solutions for the future from past experience and the current level of knowledge. • They are able to obtain, understand and evaluate materials and information on complex issues from current specialist literature. • Students are able to find solutions to individual issues, evaluate them, and make a selection decision. • They are able to prepare their independently created solution concepts and to justify them conclusively. 							
3	Contents							
	<p>Every sector has different logistical requirements. This module gives students a detailed insight into the logistical structures and processes in different sectors (including automotive logistics, waste disposal logistics, branded goods logistics). The following aspects are considered:</p> <ul style="list-style-type: none"> • Specific market requirements • Logistic goals in the different sectors • Development of possible solutions • Methods for the design and planning of logistics systems <p>There is a focus on ecological aspects, as many logistical processes also have an impact on the environment. The goal is to investigate how natural resources can be conserved in the long term and how waste can be avoided or reduced. Practical experts from the various sectors will consolidate individual topics through guest lectures. Furthermore, excursions to companies from the selected sectors will give a practice-oriented insight into the relevant working methods.</p>							
4	Participation requirements							
5	Form of assessment							
	Term paper or project work							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator							
	Prof. Dr. Thomas Plümer							

9

Other information

This module deals with current sector-specific issues. Since experts from the field are included in the lecture part, the term paper or project work are provided for as forms of assessment, depending on the assignment.

Compulsory specialisation module in the Production and Logistics study programme.
Can be taken as a supplementary module in the Marketing and Sales, Human Resource Management and Organisation, Controlling Finance Accounting and Taxation and Audit study programmes.

"P/L SPM 2"								Module ID 5 P/L 66
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	2nd sem.	Annual	Summer	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar, practical, project		4 SCH/60 h	240 h	Lecture, group work, exercise, project work, simulation game, case studies		12	German, English
2	Learning outcomes/competences On successful completion of the module, students have the following skills: <ul style="list-style-type: none"> • Students are able to independently analyse and assess complex issues concerning the special subject. • To this end, they are able to identify suitable methods and tools, apply them and, if necessary, develop them further. • They are able to obtain, understand and evaluate materials and information on complex issues from current specialist literature. • Furthermore, students can conceptualise and compare appropriate solutions for the problems mentioned and make selection decisions based on business-related criteria. • In addition, students are able to prepare to teach others, conclusively justify, and present their independently developed solution concepts. 							
3	Contents Changing assignments in the field of production and logistics, depending on the semester. Examples of such assignments may include: <ul style="list-style-type: none"> • Planning of complex material flow systems • Deployment of simulations in material flow • Effects of globalisation on logistical processes, for example in supplier selection and evaluation, or quality management • Process optimisation of complex business processes in the production environment • Development trends in production control in the context of Industry 4.0 • Conceptualisation of workflow management systems • Development of logistics controlling systems 							
4	Participation requirements							
5	Form of assessment Written examination or oral examination or term paper or project work or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credit points Module examination pass							
7	Application of the module (in the following study programmes): Production and Logistics (M.A.)							
8	Module coordinator Prof. Dr. Egbert Steinfatt							
9	Other information This module pays particular attention to current issues in the field. Depending on the task, different forms of tuition and assessment are to be provided.							

3rd Semester

"General Economic Issues" (Additional Module 2)								Module ID 5 WFS 60
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	3rd sem.	Annual	Winter	1 sem.	Elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	120 h	Lecture, group work, exercise, project work, simulation game, case studies		35	German / possibly English
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following knowledge and skills:</p> <ul style="list-style-type: none"> • Students are able to classify the relationships between different disciplines (e.g. law, computer science, mathematics/statistics) and/or between different sub-areas of business administration (e.g. accounting, taxation) and evaluate them scientifically and ethically • Students are able to acquire case-oriented knowledge and place it in context across the board • Students are able to research scientific topics, find appropriate solutions to problems, justify these solutions, and document them appropriately • Students are able to classify and evaluate current issues in the scientific context that they have learned so far 							
3	Contents							
	<p>Thematically, the module serves as meaningful, individual completion of the relevant chosen master's degree study, which is essentially why several options are available for students; these can vary from semester to semester and are therefore also highly differentiated thematically. They are related either in cross-disciplinary terms and/or across sub-areas of business, as well as to current issues in the subject areas.</p> <p>Possible subject areas include, for example:</p> <ul style="list-style-type: none"> • Quantitative methods (with a focus on analysing data) • Economically relevant questions in computer science • Overarching ethical issues in business • Methods of business or enterprise valuation • Current legal issues in the company (e.g. digitisation, compliance, drafting of international contracts) 							
4	Participation requirements							
	None							
5	Form of assessment							
	Written examination or oral examination or term paper or project work or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator							
	Prof. Dr. Andreas Stute							
9	Other information							
	Different forms of teaching and assessment are to be provided depending on the discipline and content of the course. Organisationally, students are informed in good time about which modules are currently available and what the specific examination modalities are.							

"International Financial Reporting Standards"								Module ID 5 StU 68
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	1st/3rd sem.	Annual	Winter	1 sem.	Compulsory, compulsory elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h			35	English
2	Learning outcomes/competences							
	<ul style="list-style-type: none"> - Knowledge of international institutions with focus on International Financial Reporting Standards (IFRS) and their global interdependencies - Competence in the application of international accounting regulations - Competence to decide between different accounting options with regard to a special accounting goal 							
3	Contents							
	<ol style="list-style-type: none"> 1. Global structure of institutions concerning accounting/audit and IFRS and their collaboration 2. Aim and historical development of the International Accounting Standards Board and process to develop individual IFRS Standards 3. Basic principles of accounting due to IFRS: e.g. framework of IFRS (e.g. structure of an IFRS balance sheet; definition and recognition criteria of assets/liabilities; realisation principle; fair value) 4. Elements of financial statements due to IFRS e.g. statement of financial position, statement of comprehensive income (profit/loss; other comprehensive income), statement of cash flows, segment reporting 5. Accounting of assets e.g.: <ul style="list-style-type: none"> - Property, plant, equipment; assets held for sale; investment property; government grants - Intangible assets e.g. research and development, goodwill - Financial assets; subsidiaries, partnerships - Inventory 6. Accounting of liabilities e.g.: <ul style="list-style-type: none"> - Provisions; liabilities; contingent liabilities 7. Other accounting topics e.g.: <ul style="list-style-type: none"> - Impairment of assets; revenue realisation - Foreign exchange rates; deferred taxes 							
4	Participation requirements							
	None							
5	Form of assessment							
	Written examination or term paper or oral examination or presentation							
6	Condition for the award of credit points							
	Examination pass							
7	Application of the module (in the following study programmes):							
	International Business Management (M.A.), Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator							
	Prof. Dr. Andreas Stute							
9	Other information							
	None							

"Process Organization and Project Organization" (P/O VM 2)								Module ID 5 P/O 63
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	3rd sem.	Annual	Winter	1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, group work, exercise and case studies		35	German
2	Learning outcomes/competences Students know the principles of project and process management and are able to explain and combine them in a practice-oriented manner. On successful completion of the module, students have the following knowledge and skills: <ul style="list-style-type: none"> • They are able to explain key terms used in process and project organisation and link them in a logical manner. • They understand how to systematise and operationalise in connection with case studies on process management and project organisation. • They are able to manage the individual phases of reorganisation, status analysis, target status definition and optimisation as a continuous improvement process and describe and justify determinants to ensure continuous process management. • They know and are able to describe criteria of workflow management and global supply chain management with special consideration of policy social standards according to the Business Social Compliance Initiative (BSCI) 							
3	Contents Process organisation: <ul style="list-style-type: none"> • Causes and keywords • Features and types of processes • Design models of process management • Optimisation models • Agents in process management • Workflow management • Global supply chain management and policy social standards according to the Business Social Compliance Initiative (BSCI) • Case studies on process organisation Project organisation: <ul style="list-style-type: none"> • Target types and target-oriented systematisation • Forms of organisation • Responsible roles in project implementation • Project controlling • Critical success factors • Current trends 							
4	Participation requirements Basic knowledge in the field of business organisation, as taught in the "Principles of Business Administration" bachelor's module (5 MG 01).							

5	Form of assessment Written examination or oral examination or term paper
6	Condition for the award of credit points Module examination pass
7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)
8	Module coordinator Dr. Dorothee Wilm
9	Other information Compulsory specialisation module in the Human Resource Management and Organisation study programme. Can be selected as a supplementary module in the Marketing and Sales, Production and Logistics, Controlling Finance Accounting and Taxation and Audit study programmes.

"P/O SPM 3"								Module ID 5 P/O 66
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	3rd sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar, practical, project		4 SCH/60 h	240 h	Lecture, exercise, project work, case studies		12	German
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following skills:</p> <p>Indicative objective of the module Students are able to independently analyse and assess complex problems in practical human resources management and organisation against the background of their conceptual knowledge, and develop relevant solutions.</p> <p>Broad objectives</p> <ul style="list-style-type: none"> • Students are able to independently analyse and assess problems affecting practical human resources management and company organisation. • They are able to obtain relevant specialist literature on human resources management and identify, apply and, if necessary, develop suitable information, methods and aids to cope with the problem. • Furthermore, students can conceptualise and compare appropriate alternative solutions for the problems mentioned and make selection decisions based on business- and company-related criteria. • In addition, students are able to conclusively justify their analysis of problems, their research outcomes, and the independently developed solution concepts, to prepare them to teach others and to present them in a target group-oriented manner. 							
3	Contents							
	<p>Students deal with changing tasks in the field of human resources management and company organisation, depending on the semester and the companies involved. Examples of such assignments may include:</p> <ul style="list-style-type: none"> • Conceptual development of a human resources management strategy, with statements on the role, self-image and goals of human resources management in the relevant company • Conceptual development and implementation of strategic human resources planning • Conceptual development of an employer branding concept, with possible consolidation modules for the development of an employer brand, the brand-compliant recruitment of specialists and executives, or the identification and retention of talent within the company • Modification of existing performance management systems • Optimisation of common human resources processes, from employee selection to redundancy • Modification of HR-related organisational models • Conceptual development of organisational structures and processes, as well as suitable instruments for this • Analysis and optimisation of measures in the context of change management and project organisation 							

4	Participation requirements <ul style="list-style-type: none"> Students demonstrate a study focus in the field of human resources management and organisation
5	Form of assessment Written examination or oral examination or project work or a combination of oral presentation and term paper or a combination of written examination and oral presentation or a combination of written examination and term paper
6	Condition for the award of credit points Module examination pass
7	Application of the module (in the following study programmes): Human Resource Management and Organisation (M.A.)
8	Module coordinator Prof. Dr. Sascha Armutat
9	Other information This module pays particular attention to current issues in the field. Depending on the task, different forms of tuition and assessment are to be provided.

"Industrial Goods Marketing & Marketing Controlling" (M/S VM 2)								Module ID 5 MKT 63
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	3rd sem.	Annual	Winter	1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Group work, lectures, presentations and case studies		35	German/English
2	Learning outcomes/competences							
	<p>After taking part in the Marketing Controlling module, students are able to assess and apply various approaches and methods of marketing controlling. Students should be able to develop, in the context of the current environment on the market and in the company, appropriate marketing controlling instruments and independently carry out a critical assessment.</p> <p>In the Industrial Goods Marketing module, students should be able to assess the different approaches of the business models and analyse and evaluate them for their advantages. In particular, students should understand the different characteristics of comparative competition advantages (CCA) in the areas of product, project, system and integration business independently and be able to apply it later.</p>							
3	Contents							
	<p>Industrial goods marketing</p> <ul style="list-style-type: none"> • Delineation and special features of industrial goods marketing • Three perspectives of CCA: the industrial customer, competitors, and the provider • Obtaining and processing information relevant to CCA • Marketing in product business • Marketing in project business • Marketing in system business • Marketing in integration business • Business type selection and business type change <p>Marketing controlling (MC)</p> <ul style="list-style-type: none"> • Definitions and principles of marketing controlling, as well as differentiation from controlling • Organisation, development and implementation phase of marketing controlling • Core areas of information sources • Features and types of budgets and the process of marketing budgeting • Analysis of environment and companies, as well as portfolio analysis of target planning, creation and relationships • Approach to MC and selected planning techniques • Key performance indicator systems and benchmarking • Suggestion: Structure and functioning of BSCs (balanced scorecards) and their importance as a control instrument in MC • Vulnerability analyses and early warning systems 							
4	Participation requirements							
	Basic knowledge of controlling and marketing from the bachelor's degree							
5	Form of assessment							
	Written examination or written presentation or a combination of the aforementioned forms of assessment							

6	Condition for the award of credit points Module examination pass
7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)
8	Module coordinator Prof. Dr. Gisbert Göring-Lensing-Hebben
9	Other information Compulsory specialisation module in the Marketing and Sales study programme. Can be selected as a supplementary module in the Production and Logistics, Human Resource Management and Organisation, Controlling Finance Accounting and Taxation and Audit study programmes.

"Current Marketing Issues II" (M/S SPM 3)								Module ID 5 MKT 66
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	3rd sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar, practical, project		4 SCH/60 h	240 h	Lecture, group work, exercise, project work, simulation game, case studies		12	German, English
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following skills:</p> <ul style="list-style-type: none"> • Students are able to independently analyse and assess complex marketing problems. • They are able to independently select the methods and procedures required to work on the relevant research question and apply them in a targeted manner. • Students are able to independently obtain, understand and evaluate materials and information on complex problems from current international specialist literature. • Furthermore, students can design appropriate solutions for the aforementioned marketing-specific problems, compare them with one another, and make well-founded selection decisions according to business criteria. • In addition, students are able to prepare to teach others, conclusively justify, and present their independently developed solution concepts. 							
3	Contents							
	<p>Key modules require the interactive cooperation of students and teachers and are devoted to either problems of medium-sized management practice or scientific questions concerning marketing on a theoretical, empirical or practice-related level, or a combination of these approaches. Depending on the semester, changing tasks from the field of marketing are dealt with. External experts, such as business practitioners, should be involved in the key modules. They help students to consolidate their existing knowledge of marketing management and apply it in greater depth. Examples of such assignments may include:</p> <ul style="list-style-type: none"> • Development, implementation and presentation of customer satisfaction analyses • Review of current trends and issues in advertising research • Effects of globalisation on marketing and political processes, e.g. in the target group-oriented customer approach or trade and industrial goods marketing • Optimisation of complex business processes in the marketing environment • Use of digital infrastructure for data generation in the context of marketing information management 							
4	Participation requirements							
	None							
5	Form of assessment							
	Written examination or oral examination or term paper or project work or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Marketing and Sales (M.A.)							
8	Module coordinator							
	Prof. Dr. Uwe Rössler							
9	Other information							
	This module pays particular attention to current issues in the field. Depending on the task, different forms of tuition and assessment are to be provided.							

"Corporate Financial Management" (CFA VM 2)								Module ID 5 CFR 66
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	3rd sem.	Annual	Winter	1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, exercises, group work, case studies		35	English
2	Learning outcomes/competences							
	<p>After successfully completing this module, students are able to</p> <ul style="list-style-type: none"> ▪ assess the financial policies of companies and to develop them while taking into account economic and ethical objectives ▪ explain financial processes in an economic context, construct them with the help of new technologies and services, and develop them further in an interdisciplinary manner ▪ explain the purpose and functioning of major financial markets ▪ determine, quantify and examine financial risks ▪ identify appropriate financial instruments as part of risk-hedging strategies ▪ calculate and assess valuations for financial instruments based on financial theory ▪ design financial control options for a company using suitable methods ▪ collect, analyse and interpret data for the valuation of securities + investments 							
3	Contents							
	<ul style="list-style-type: none"> ▪ Basics of financial theory ▪ Principles of corporate finance <ul style="list-style-type: none"> ○ Efficient financial processes ○ Limitation of risks ○ Ethical, ecological and social aspects and corporate governance ▪ Financial network organisation <ul style="list-style-type: none"> ○ Organising corporate financial management ○ Optimising + digitalising financial processes <ul style="list-style-type: none"> ▪ Financial services, FinTech processes and blockchains ▪ Financial network integration ○ Market aspects <ul style="list-style-type: none"> ▪ International markets and investments ▪ Behavioural finance ▪ Financial risk management <ul style="list-style-type: none"> ○ Risk analysis, hedging and insurance ○ Derivatives (forwards + futures, swaps, options and others) ○ Solutions for credit risks ○ Risk strategy ▪ Financial controlling <ul style="list-style-type: none"> ○ Concepts, valuation and tools ○ Digital financial data analysis 							
4	Participation requirements							
	In-depth knowledge of finance and accounting, as acquired in an economics-oriented bachelor's degree.							
5	Form of assessment							
	Written examination or oral examination							
6	Condition for the award of credit points							
	Module examination pass							

7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)
8	Module coordinator Prof. Dr. Andreas Uphaus
9	Other information Compulsory specialisation module in the Controlling Finance Accounting and International Business Management study programmes. Can be selected as a supplementary module in the Marketing and Sales, Production and Logistics, Human Resource Management and Organisation, as well as Taxation and Audit.

"Key Module 3 – Controlling" (CFA SPM 3)								Module ID
								5 CFR 70
No.	Workload	Credits	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	3rd sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar		4 SCH/60 h	90 h	Case studies, group work, lecture		12	German
2	Learning outcomes/competences							
	<p>Following successful participation in this course, students are able to</p> <ul style="list-style-type: none"> • work in a team and to lead a project according to the requirements of the project management. • understand, classify and critically assess current company situations and classify their relevance for company management. • classify concrete project-oriented questions of controlling in the corporate context, analyse and process them with the aid of suitable controlling instruments, as well as derive concrete recommendations for a company, including against the background of ethical aspects. • obtain, analyse and critically interpret materials and information from current specialist literature and conduct a scientific discourse on them. • make an independent assessment of a completed topic from controlling. • present work outcomes in front of a large group, taking into account the necessary presentation techniques, face the criticism of the group and defend the subject with arguments. 							
3	Contents							
	<p>The subject of the course is the in-depth consideration of current controlling topics in the project-related corporate context (e.g. corporate governance, stakeholder management, control of network structures, integration of planning and risk management, international controlling). The relevant practice-oriented application of the controlling instruments, taking scientific methods into account, is in the foreground; this is done in cooperation with one or more companies if possible.</p>							
4	Participation requirements							
	Sound knowledge of controlling and corporate management, acquired in an economics-oriented bachelor's degree.							
5	Form of assessment							
	Project work							
6	Condition for the award of credits							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Controlling Finance Accounting (M.A.)							
8	Module coordinator							
	Prof. Dr. Anita Eusterbrock							
9	Other information							
	In the case of cooperation with companies, topics are assigned well in advance. Please pay attention to the information in ILIAS.							

"Specialisation – Audit Theory and Applied Corporate Auditing" (StU VM 2)								Module ID 5 StU 63
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	3rd sem.	Annual		1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, exercise, group work, case processing		35	German/English
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following knowledge and skills:</p> <ul style="list-style-type: none"> - They are able to explain essential terms of audit theory and plan audit processes - They know the theoretical procedure of a corporate audit with reference to complex subject areas of the financial statement - They know the detailed differences between the accounting areas of commercial law, tax law and the International Financial Reporting Standards (IFRS), and can derive consequences from these for accounting and/or certain key figures - They are able to independently solve practical problems concerning individual essential audit areas of the financial statement by applying their gained knowledge - They are able to explain the particularities of accounting and apply them in the context of auditing capital market-oriented companies 							
3	Contents (amongst others):							
	<ul style="list-style-type: none"> - Procedure of the audit process (with special focal points such as audit planning, including risk assessment, materiality determination and attestation) - Special areas of accounting (commercial law, tax law and IFRS) and auditing of assets: including: tangible assets (e.g. grants, unusual payment terms), intangible assets, financial assets (including shares) - Special areas of accounting (commercial law, tax law and IFRS) and review of liabilities: equity, individual significant provisions (e.g. obligations associated with the dismantling of assets) - Special features of accounting and auditing of capital market-oriented companies or special legal forms - Special features of accounting and auditing of groups 							
4	Participation requirements							
	Basic knowledge of accounting, corresponding to a business-related bachelor's degree							
5	Form of assessment							
	Written examination or oral examination or term paper or project work or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator							
	Prof. Dr. Stute							
9	Other information							
	<p>Guest lectures on current issues.</p> <p>Compulsory specialisation module in the Taxation and Audit study programme. Can be selected as a supplementary module in the Marketing and Sales, Production and Logistics, Human Resource Management and Organisation and Controlling Finance and Accounting study programmes.</p>							

"Key Module 3 – Taxation and Auditing" (StU SPM 3)								Module ID 5 StU 66
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	3rd sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Project <u>or</u> seminar		4 SCH/60 h	90 h	Case studies, lecture, group work		12	German / English
2	Learning outcomes/competences On successful completion of this course, students are able to <ul style="list-style-type: none"> ▪ independently acquire specialist knowledge (specialist skills) in selected areas of taxation, corporate audit or accounting, ▪ expand their acquired specialist knowledge independently and transfer it to new situations, including from the point of view of business ethics, ▪ transfer their knowledge of scientific methods and their application in business theory and, if necessary, practice to specific questions of taxation or corporate audit (methodological competence), ▪ develop scientific methods independently and apply them without guidance, ▪ further develop their social skills, in particular the ability to manage themselves and work in groups, ▪ take responsibility for their own learning success, to promote themselves and others in the sense of leadership competence, document and present this, and critically reflect on the individual, operational and social significance of the selected issues. 							
3	Contents The subject of the course is the in-depth consideration of complex problems of taxation or corporate audit (accounting) in a project-related context.							
4	Participation requirements In-depth knowledge of taxation/corporate audit/accounting acquired in a business-oriented bachelor's degree.							
5	Form of assessment Written examination or oral examination or term paper or project work or oral examination or written presentation or several of the aforementioned forms of assessment.							
6	Condition for the award of credits Module examination pass							
7	Application of the module (in the following study programmes): Taxation and Audit (M.A.)							
8	Module coordinator Prof. Dr. Cornelia Kraft							
9	Other information Assignments may be allocated in advance. Please pay attention to the information in ILIAS. This module pays particular attention to current issues in the field. Different forms of teaching and examination forms are to be provided depending on the assignment and possibilities of cooperation with practice.							

"Quality Management and Logistics Management" (P/L VM 2)								Module ID 5 P/L 64
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	3rd sem.	Annual	Winter	1 sem.	Compulsory or elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Lecture, exercise, group work, project work		35	German
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following skills:</p> <ul style="list-style-type: none"> • Students are able to describe and define management tasks in the areas of quality, logistics and production. • They are able to analyse and solve relevant tasks from the aforementioned areas. • In addition, they know the practical application possibilities and limits of the individual methods, instruments and systems and can select and apply them in a targeted manner. • In addition, students have an understanding of the integration of individual topics and problems in the overall quality and logistics management process. 							
3	Contents							
	<ul style="list-style-type: none"> • Definitions of quality and quality management • Introduction to quality management systems • Quality management instruments and their delineation, e.g. <ul style="list-style-type: none"> • Quality function deployment • Failure modes and effects analysis (FMEA) • Six Sigma • Benchmarking • Quality cost assessment • Total quality management • Overall equipment effectiveness • Production economics as a management task, e.g. the decision for or against Germany as a production location • Product structuring, e.g. <ul style="list-style-type: none"> • Determination of the variety of variants • Description of the variety of variants, e.g. with the variant tree • Measures to control the variety of variants • Production planning and control, e.g. <ul style="list-style-type: none"> • Sequence and (data) complexity of the production planning and control process 							
4	Participation requirements							
5	Form of assessment							
	Written examination or a combination of written examination and project work							
6	Condition for the award of credit points							
	Module examination pass							

7	Application of the module (in the following study programmes): Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)
8	Module coordinator Prof. Dr. Egbert Steinfatt
9	Other information Compulsory specialisation module in the Production and Logistics study programme. Can be taken as a supplementary module in the Marketing and Sales, Human Resource Management and Organisation, Controlling Finance Accounting and Taxation and Audit study programmes.

"P/L SPM 3"								Module ID 5 P/L 68
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	300 h	12	3rd sem.	Annual	Winter	1 sem.	Compulsory	M.A.
1	Course type		Contact hours	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Seminar, practical, project		4 SCH/60 h	240 h	Lecture, group work, exercise, project work, simulation game, case studies		12	German, English
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following skills:</p> <ul style="list-style-type: none"> • Students are able to independently analyse and assess complex issues concerning the special subject. • To this end, they are able to identify suitable methods and tools, apply them and, if necessary, develop them further. • They are able to obtain, understand and evaluate materials and information on complex issues from current specialist literature. • Furthermore, students can conceptualise and compare appropriate solutions for the problems mentioned and make selection decisions based on business-related criteria. • In addition, students are able to prepare to teach others, conclusively justify, and present their independently developed solution concepts. 							
3	Contents							
	<p>Changing assignments in the field of production and logistics, depending on the semester. Examples of such assignments may include:</p> <ul style="list-style-type: none"> • Planning of complex material flow systems • Deployment of simulations in material flow • Effects of globalisation on logistical processes, for example in supplier selection and evaluation, or quality management • Process optimisation of complex business processes in the production environment • Development trends in production control in the context of Industry 4.0 • Conceptualisation of workflow management systems • Development of logistics controlling systems 							
4	Participation requirements							
5	Form of assessment							
	Written examination or oral examination or term paper or project work or oral presentation or written presentation or a combination of several of the aforementioned forms of assessment							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Production and Logistics (M.A.)							
8	Module coordinator							
	Prof. Dr. Thomas Plümer							
9	Other information							
	This module pays particular attention to current issues in the field. Depending on the task, different forms of tuition and assessment are to be provided.							

"Consumer Marketing"								Module ID 5 MKT 68
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	3rd sem.	Annual	Winter	1 sem.	Compulsory, compulsory elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Group work, lectures, presentations and case studies		35	English
2	Learning outcomes/competences The goal of this module is to provide a systematic presentation of the processes taking place while consumers are making purchase decisions, including perceptual processes, identification processes, motivational processes, and attitudinal processes. The course aims to link consumer behaviour theory with the real-life problems faced by practitioners. Students are able to understand and analyse the nature of consumers and their environment from a micro to macro perspective, as well as apply their knowledge to strategic and operative marketing.							
3	Contents This course provides an introduction to the behaviour of consumers in Europe and around the world. It focuses on the decision-making process of consumers including intra- and interpersonal factors. The main topics are consumer culture, consumer decision-making, perception, self-concept, motivation, values and lifestyle, learning and attitudes, social groups. The following topics will be included: <ul style="list-style-type: none"> • Defining consumer behaviour • Perception • Motivation, values & lifestyle • The self & personality • Learning & memory • Attitudes • Decision-making • Social group influence • Intercultural consumer behaviour 							
4	Participation requirements Basic knowledge in the field of marketing							
5	Form of assessment Written presentation or written examination or project work							
6	Condition for the award of credit points Module examination pass							
7	Application of the module (in the following study programmes): International Business Management (M.A.), Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator Prof. Dr. Denise Demisch							
9	Other information							

"Digital Business"								Module ID 5 MKT 69
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	150 h	6	3rd sem.	Annual	Winter	1 sem.	Compulsory, compulsory elective	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
	Sem. tuition		4 SCH/60 h	90 h	Group work, lectures, presentations and case studies		35	English
2	Learning outcomes/competences This course will provide students with an understanding of the relevance and impact of the digital transformation. Students will be able to develop strategies for organisations to succeed in a constantly changing digital landscape. This includes defining, explaining and implementing key concepts and techniques. They can analyse challenges, opportunities and decision-making problems of managing digital business in an organisation. They are able to interlink the learned concepts and strategies to overall marketing theory and practice. Moreover, students are able to evaluate possible risks of different strategies and techniques. They are able to organise themselves and work in teams to solve problems, develop outcomes together and present these to an audience.							
3	Contents The course introduces students to current challenges and opportunities of the digital transformation on organisations and consumers. It provides theories, concepts and techniques for the application of digital technology and media to enhance the competitiveness of an organisation and to operate successfully in a constantly changing digital environment. The following topics will be covered: <ul style="list-style-type: none"> • Digital business strategy • Key concepts and techniques • Digital marketing • E-customer relationship management • E-commerce • Legal and ethical aspects 							
4	Participation requirements Basic knowledge in the field of marketing							
5	Form of assessment Written presentation or written examination or project work							
6	Condition for the award of credit points Module examination pass							
7	Application of the module (in the following study programmes): International Business Management (M.A.), Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator Prof. Dr. Denise Demisch							
9	Other information							

4th Semester

"Master Thesis"								Module ID
								5 MMS 60 5 MPL 60 5 MPO 60 5 MSU 60 5 MCF 60
No.	Workload	Credit points	Study semester	Frequency	Sem.	Duration	Type	Q-level
	750 h	30	4th sem.	Continuous	Summer	1 sem.	Compulsory	M.A.
1	Course type		Contact time	Self-study	Forms of teaching (learning methods)		Planned group size	Language
				750 h				German, English
2	Learning outcomes/competences							
	<p>On successful completion of the module, students have the following knowledge and skills:</p> <ul style="list-style-type: none"> • They are able to work independently with scientific methods on a complex problem from the field of business administration within a given period. • They are able to document scientific work and, if necessary, other outcomes, such as source text, in written form. 							
3	Contents							
	The master thesis allows independent and practical application, as well as critical reflection on methods and content previously learned during the course, and also typically requires the creation of an eighty-page document.							
4	Participation requirements							
	Admission to the master thesis is open to all those who have passed all except for two module examinations.							
5	Form of assessment							
	Final thesis (master thesis)							
6	Condition for the award of credit points							
	Module examination pass							
7	Application of the module (in the following study programmes):							
	Marketing and Sales (M.A.), Production and Logistics (M.A.), Human Resource Management and Organisation (M.A.), Controlling Finance Accounting (M.A.), Taxation and Audit (M.A.)							
8	Module coordinator							
	Prof. Dr. Egbert Steinfatt, Prof. Dr. Andreas Stute							
9	Other information							
	The following additional requirement applies to the "Production and Logistics (M.A.)" study programme: The master thesis must usually be written in cooperation with a company.							