

# MODULE-contents

## Bachelor Study Program

### "Business Administration"

(- on the basis of SoSe 2015 -)

#### 1<sup>st</sup> Semester

#### I.1 Module: Business Administration (BA) Introduction (4 credits, 4 semester periods per week)

**Responsible for this Modul:** Prof. Dr. Ginter

(→ in WiSe 2015/2016: Responsible for this Modul: Prof. Dr. Fischer)

**Objectives:** The students get an overview of the different areas of business administration. Also they will know which different types of organization exist including their characteristics. The students can develop basic structures and processes for a company. Furthermore they will get an overview about the complex impacts on a company and the limits of direct controlling. The students will understand simple business contributions of economical journals and can give a short résumé.

##### I.1.1 Introduction to BA - Lecture (2 credits, 2 semester periods per week)

- Overview business administration including basic terms and definitions
- Goods and services
- Labour, material and assets
- Investment and financing
- Logistics and quality management
- Sales and marketing
- Accounting and financial controlling
- Management of knowledge and IT

Literature:

- Script / Lecture notes with exercises
- Literature, in each case the new edition (further specification of Literature in the script):
  - Wöhe, G.; Döring, U. : Einführung in die Allgemeine Betriebswirtschaftslehre. Verlag: Vahlen
  - Vahs, D.; Schäfer-Kunz, J.: Einführung in die Betriebswirtschaftslehre. Verlag: Schäffer-Poeschel
  - Jung, H.: Allgemeine Betriebswirtschaftslehre. Verlag: Oldenbourg

##### I.1.2 Business Game (1 credits, 1 semester periods per week)

- Dependencies of different management actions
- Limits of managing a company
- Company as complex system, not as complicated machine
- Learn how to work in groups
- 2 days long as challenge with different teams
- Winners are the most profitable and most sustainable team

Literature:

- Business Game „Chance“ is provided to the students to download

##### I.1.3 Lecture: Press-Review (1 credits, 1 semester periods per week)

- Unlock business contributions of journals
- Able to give a résumé
- Finding most important issues
- Can give understandable information
- Practice of communication through group discussion

Literature:

- different exercise texts are made available in the Press-Review

## **I.2 Module: Management I: Sustainability (4 credits, 3 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Gabius

**Objectives:** Decision making is the main task of management. In the decision making process, different influencing factors and stakeholder interests, must be considered. Main objective of this module is that students know about this different factors and interests. They will learn to understand these different requirements and will get first methods of integral decision-making. Furthermore the students will see, that decision-making in companys means responsibility concerning humans, environment and compans as economic entitys. The students will learn to identify the complex interdependences of decisions and learn to solve them with responsibility.

### **I.2.1 Sustainability (1,5 credits, 1 semester periods per week)**

- Approaches of business administration
- People and the economic process
- Decision-making and responsibility
- Economical and business ethics

Literature:

- Homann, Karl/Lütge, Christoph, Einführung in die Wirtschaftsethik, Münster u.a.
- Homann, Karl/Suchanek, Andreas, Ökonomik: eine Einführung, Tübingen
- Kruschwitz, Lutz, Investitionsrechnung, München, Wien

### **I.2.2 Corporate Responsibility (2,5 credits, 2 semester periods per week)**

- History, goals and contents of responsible and sustainable management
- Positioning of companys in an national and international context
- Responsible dealing with stakeholders
- Understand that transparency/monitoring the compliance of different laws/codes is elementary
- Social competencies and skills

Literature:

- Script / Lecture notes and presentation slides
- Hardtke, Arndt / Kleinfeld, Annette: "Gesellschaftliche Verantwortung in Unternehmen: von der Idee der Corporate Social Responsibility zur erfolgreichen Umsetzung"; Gabler Verlag 2010
- Habisch, André/ Schmidpeter, René/ Neureiter, Martin: "Handbuch Corporate Citizenship – Handbuch der Corporate Social Responsibility für Manager"; Springer Verlag Berlin
- Malik, Fredmund: „Die richtige Corporate Governancde – mit wirksamer Unternehmensaufsicht Komplexität meistern“, Campus Verlage
- Hommelhoff, Peter/ Hopt, Klaus J. / v. Werder, Axel „Handbuch Corporate Governance: Leitung und Überwachung börsennotierter Unternehmen in der rechts- und Wirtschaftspraxis“, Schäffer-Pöschl
- Wesel, Markus: „Corporate Governance im Mittelstand: Anforderungen, Besonderheiten, Umsetzung“ Schmidt Verlag
- Karsten Umnuß, Corporate Compliance Checklisten, München C.H. Beck
- Christoph Hauschka, Corporate Compliance, München C.H. Beck
- Behringer u.a. "Compliance für KMU – Praxisleitfaden für den Mittelstand" als e-book und im Erich Schmid-Verlag
- Wecker, Gregor/ van Laak, Hendrik: Compliance in der Unternehmerpraxis  
(in each case the newest edition)

## **I.3 Module: Basic Methods I (3 credits, 2 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Hohlstein

**Objectives:** The students will learn methods of scientific working. Also they will learn to give oral presentations. They will get methodical expertise by using suitable research methods to find the right sources for their academic writings. Also this module will give the students systems expertise, because this is the base of every academic practice. In this course the students will get their competencies of self-organization by learning the basic rules of scientific work and writing a paper in groups together. They can write about different economical and socio-scientific subjects and will present them in front of the class. After the presentation they will get a feedback.

### **I.3.1 Methods of Scientific Working (2 credits, 1,5 semester periods per week)**

- What is scientific working?
- Planning and preparation (deduction and induction, text-understanding, analysis of topic and rough structuring, information search and research)
- Creating the work in written form (parts of the scientific work, formal design, writing workshop)
- Rules of quotation
- Indexes

Literature:

- Niederhauser, J.: Duden: Die schriftliche Arbeit, Mannheim 2011
- Franck, N., Stary, J.: Die Technik wissenschaftlichen Arbeitens, 17. Aufl., Paderborn 2013
- Limburg, A., Otten, S.: Schreiben in den Wirtschaftswissenschaften, Paderborn 2011
- Theisen, R.: Wissenschaftliches Arbeiten: Technik-Methoden-Form, 15. Aufl., München 2011
- Bucher, S. u. a.: Wie man eine wissenschaftliche Arbeit erstellt. Ein Leitfaden für Studierende der HfWU Nürtingen-Geislingen, Nürtingen 2013

### **I.3.2 Presentation Techniques (1 credits, 0,5 semester periods per week)**

- Enthusiasm for the own topic
- Good Preparation- beginning, structure, media and rhetorical tips
- The oral presentation: articulation and voice
- Body language
- Performance as a team
- Problems during presentation and how to solve them
- Summary: The 10 golden rules

Literature:

- Hohlstein, M. / Wurster, M.: Die besten Präsentationen entwickeln und halten. 111 Ratschläge und Tipps für hollywoodreife Präsentationen, München 2012
- Hohlstein, M. / Wurster, M.: Der Herr der Rhetorik. Alles, was Sie über Präsentationen im Studium wissen müssen, München/Nürtingen 2012

## **I.4 Module: Financial Accounting (5 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Fischer

**Objective:** Accounting is a principal element of business administration. The informations from accounting are the requirement for every following economical calculation. The students will learn the double-entry bookkeeping and the year-end closing.

### **I.4.1 Financial Accounting (Accounting & Balancing) (5 credits, 4 semester periods per week)**

- Basics of law and organisation of financial accounting
- Technique of double-entry bookkeeping
- Accounting transactions of the following categories: Purchasing, Human Resources, Production, Assets, Finances
- Preparation for year-end closing (Accruals and deferred items)
- Basics of accounting and assessment

Literature:

- Handelsgesetzbuch, 57. Aufl., 2015
- Coenenberg et.al.: Einführung in das Rechnungswesen, 5. Aufl., Stuttgart 2014
- Döring/Buchholz: Buchhaltung und Jahresabschluss, 13. Aufl., Berlin 2013
- Bornhofen/Bornhofen: Buchführung 1+2, 26. Aufl., Wiesbaden 2014
- Eisele/Knobloch: Technik des betrieblichen Rechnungswesens, 8. Aufl., München 2011
- Schmolke/Deitermann: Industrielles Rechnungswesen IKR, 43. Aufl., Braunschweig 2014
- Wöhe/Kußmaul: Grundzüge der Buchführung und Bilanztechnik, 8. Aufl., München 2012

## **I.5 Module: Information Technology (4 credits, 3 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Reinert  
(→ in WiSe 2015/2016: Responsible for this Modul: Prof. Dr. Engel)

**Objective:** Basic Part: The students will learn basic elements of saving information through bits- and bytes. They learn to appraise different hardware with the appropriate software and learn how to work with a computer as a tool of business administration. Furthermore the students will have the ability to assess the amount, speed of data, time and costs of information transfer.

Organisation of data: The students will solve challenging operational tasks as a team. They will use methods as the entity-relationship model, normalization and relational database-systems. They get the ability to find the weakness of saving data and learn to analyse problems in datasets. Also they will learn about entities with their characteristics and relationships and illustrate them in an entity-relationship model.

#### **I.5.1 Basics Information Technology / Databases (2 credits, 2 semester periods per week)**

- Basics of information technology like character set, data and messages
- Historic development of computer systems
- Applied logic of digital data storage with bits- and bytes
- Illustration of data with different codifications like ASCII etc.
- Computation of pictures in different size and resolutions
- Virtual addressing
- Different structurings for data organisation like the entity-relationship model and normalization
- Handling Data with Microsoft Access

Literature:

- Script / Lecture notes and Handout of the presentation slides shown
- Stahlknecht, Peter; Hasenkamp, Ulrich; Einführung in die Wirtschaftsinformatik

#### **I.5.2 Databases – Lecture / Exercises (2 credits, 1 semester periods per week)**

- Self-reliant solving of given tasks together in groups

Literature:

- Script / Lecture notes with exercises

→ in WiSe 2015/2016:

*Responsible for this Modul: Prof. Dr. Engel*

*Structure of this Modul: 1.5 Information Technology (4 credits, 3 semester periods per week)*

*1.5.1 Information Technology (4 credits, 3 semester periods per week)*

### **I.6 Module: Economics I (6 credits, 5 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Hohlstein

**Objective:** Main objective is to learn the basics of micro-economics and their relation to business administration as a science. Their expertise the students get by learning to apply mathematical methods to solve fundamental micro-economical problems including economical interpretation of the results. Their expertise of systems the students will get by understanding the advantages of a liberal economic-system with free formation of prices but also regulation through the government. Self-competence the students will get through case studies which they have to prepare in groups. During the preparation they will get feedback to improve their case studys.

#### **I.6.1 Mathematics in Economics (3 credits, 2,5 semester periods per week)**

- Functions of one variable (characteristics, differential calculus and curve sketching)
- Functions of multiple variables (description, isoquant, differential calculus, extreme value)
- Extreme values of functions with multiple variables under side conditions with the Lagrange-method

Literature:

- Schwarze, J.: Mathematik für Wirtschaftswissenschaftler, 3 Bände, 13. Aufl., Herne 2010
- Luderer, B., Würker, U.: Einstieg in die Wirtschaftsmathematik, 8. Aufl., Stuttgart 2011

- Luderer, B., Paape, C., Würker, U.: Arbeits- und Übungsbuch Wirtschaftsmathematik, 6. Aufl., Stuttgart 2011
- Peters, H.: Wirtschaftsmathematik, 4. Aufl., Stuttgart 2012
- Müller-Fonfara, R., Scholl, W.: Mathematik verständlich, 5. Aufl., München 2004
- Script with annotated collection of formulas, Tasks and sample solutions

### **I.6.2 Microeconomics (2 credits, 2 semester periods per week)**

- The importance of free formation of prices
- Budget and demand (determinants of demand and mathematical functions)
- Theories of business and production of goods
- Free formation of prices in different types of market
- Possibilities and consequences of governmental interventions through price formations

#### Literature:

- Franke, J.: Grundzüge der Mikroökonomik, 8. Aufl., München/Wien, 1996
- Hohlstein, M. u.a.: Lexikon der Volkswirtschaft, 3. Aufl., München 2009
- Schumann, J. u. a.: Grundzüge der mikroökonomischen Theorie, 9. Aufl., Berlin u.a.O. 2011
- Varian, H.: Grundzüge der Mikroökonomie, 8. Aufl., München / Wien 2011
- Varian, H.: Intermediate Microeconomics, 8th ed., New York, 2010
- Script / Lecture notes with case studies

### **I.6.3 Case Studies in Microeconomics (1 credits, 0,5 semester periods per week)**

- Contents see at course 1.6.2 Microeconomics
- Creating a paper in groups
- Feedback at the end

#### Literature:

- Franke, J.: Grundzüge der Mikroökonomik, 8. Aufl., München/Wien, 1996
- Hohlstein, M. u.a.: Lexikon der Volkswirtschaft, 3. Aufl., München 2009
- Schumann, J. u. a.: Grundzüge der mikroökonomischen Theorie, 9. Aufl., Berlin u.a.O. 2011
- Varian, H.: Grundzüge der Mikroökonomie, 8. Aufl., München / Wien 2011
- Varian, H.: Intermediate Microeconomics, 8th ed., New York, 2010
- Script / Lecture notes with case studies

## **I.7 Module: Commercial Law I (4 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Gabius

**Objective:** Main goal is, that the students will learn the basic contents and methods of contract management and how to apply them. In addition to knowledge and methods, the students will get expertise in legal aspects of contract management both as private and traders. The students learn basics about the connections between theory and practical appliance of economical law in a company. Furthermore the students get more social skills, by working in groups together.

### **I.7.1 Commercial Law: Legal Transaction (3 credits, 3 semester periods per week)**

- Basics of legal transaction, business law and contract management
- Interdependency between managerial and legal problems
- Training in methods by working on hand outs
- Contents: contract management-contracting party, terms of contract, conclusion of contract, termination of contract, basics of default

#### Literature:

- Script / Lecture notes
- BGB Beck Texte im dtv
- Zivilrecht Wirtschaftsrecht
- Schönfelder Deutsche Gesetze Textsammlung, Beck, Loseblattsammlung mit Ergänzungslieferungen
- Bähr: Grundzüge des bürgerlichen Rechts
- Brox/Walker: BGB Allgemeiner Teil
- Förschler, Peter: Privatrecht
- Führich, Ernst: Wirtschaftsprivatrecht

- Klunzinger: Einführung in das bürgerliche Recht
- Köhler: BGB Allgemeiner Teil
- Larenz/Wolf: Allgemeiner Teil des Bürgerlichen Rechts
- Müssig, Peter: Wirtschaftsprivatrecht, C.F. Müller Verlag
- Schünemann, W.B.: Wirtschaftsprivatrecht, UTB
- Schwab: Einführung in das Zivilrecht
- Schwab: Falltraining im Zivilrecht
- Alpmann/Schmidt (Juristische Lehrgänge): BGB AT 1 und BGB AT 2, Grundlagen Wissen Zivilrecht BGB AT Falltechnik, Grundlagen Wissen Zivilrecht 2 Schuldrecht, Gesetzeskommentar: Palandt, Bürgerliches Gesetzbuch

### **I.7.2 Exercises in Commercial Law I (1 credits, 1 semester periods per week)**

- Juristic solutions of different cases
- Learn how to write an expert opinion and understanding judgements
- Train methods by working on hand outs
- Develop social skill by working in groups

Literature:

- issued cases
- Förchler, Peter: Privat- und Prozessrecht, Übungsfälle, 8. Aufl. Bad Wörishofen 2010
- Schwab: Falltraining im Zivilrecht

## **2<sup>nd</sup> Semester**

### **II.1 Module: Basic Methods II (4 credits, 2 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Hohlstein

**Objective:** Students will strengthen their professional and methodical skills by preparing an academic paper of 12 pages and a 20-30 minutes presentation of the results. Following the presentation the student has to answer questions and discuss the topic with the audience. This module will not be a group-work, students work independently. Basis for this module is the knowledge of Basic Methods I attended in semester I. Students will acquire an understanding of academic research & evaluation, self-organization and the ability to work academically and to present the results.

#### **II.1.1 Basic Methods II (Paper) (4 credits, 2 semester periods per week)**

- Preparing an academic paper (12 pages)
- Presentation of the results (20-30 minutes)
- Discussion and answering questions
- Attendance to other presentations assumed

Literature:

- Niederhauser, J.: Duden: Die schriftliche Arbeit, Mannheim 2011
- Franck, N., Stary, J.: Die Technik wissenschaftlichen Arbeitens, 17. Aufl., Paderborn 2013
- Limburg, A., Otten, S.: Schreiben in den Wirtschaftswissenschaften, Paderborn 2011
- Theisen, R.: Wissenschaftliches Arbeiten: Technik-Methoden-Form, 15. Aufl., München 2011
- Bucher, S. u. a.: Wie man eine wissenschaftliche Arbeit erstellt. Ein Leitfaden für Studierende der HfWU Nürtingen-Geislingen, Nürtingen 2013
- Subject-specific literature for each topic term paper

### **II.2 Module: Empirical Methods I (5 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Grawert

**Objective:** Students will acquire the competence of understanding complex quantitative information. Besides that they will strengthen their knowledge how to use it in a business-management context and how to use it as a tool in decision-making. Empirical Methods I aims not only on providing students a methodical instrument, it also encourages to use these methods in different exercises and to discuss and interpret it in small groups.

### **II.2.1 Descriptive Statistics and Basic Principles of Stochastics (5credits, 4 semester periods per week)**

- Introduction to the statistical methodology
- One-dimensional distribution
- Two-dimensional distribution
- Regression analysis
- Time series analysis
- Principles of probability calculation

Literature:

- Wewel, M.C.: Statistik im Bachelor-Studium der BWL und VWL, 2. Auflage, Pearson: München/Boston 2011
- Bley Müller, J., Gehlert, G., Gülicher, H.: Statistik für Wirtschaftswissenschaftler

### **II.3 Module: Procurement and Production (5 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Matthäus

**Objective:** Superior goal of the module is that students are introduced to the fundamental terms of production and procurement which will be needed in different exercises. Students will acquire the basic functional and methodical knowledge of production and procurement to be able to use it in practical situations. They will learn that decisions in production and procurement result of the coaction between multiple stakeholders within the company (purchasing, controlling & finance, development) and externally (supplier of material, customers, logistic and trading companies). Besides that students will be able to use these multiple and often opposed interests within the process of problem solving.

#### **II.3.1 Production (2,5 credits, 2 semester periods per week)**

- Introduction and overview
- Products
- Human Resources: Work structuring, payment
- Operating materials, material
- Production functions, -methods, -planning
- Production control
- Quality management

Literature:

- Script / Lecture notes with exercises
- specification of Literature in the script

#### **II.3.2 Procurement (2,5 credits, 2 semester periods per week)**

- Principles of procurement
- Material supply
- Search and selection of suppliers
- Warehousing
- Assessment of parts demand
- Ordering and warehousing policies

Literature:

- extensive Script and exercises
- Literature, in each case the new edition (further specification of Literature in the script):
  - Arnolds, H. u. a.: Materialwirtschaft und Einkauf. Verlag: Gabler
  - Bichler, K. u.a.: Beschaffungs- und Lagerwirtschaft. Verlag: Gabler
  - Kummer, S. u.a.: Grundzüge der Beschaffung, Produktion und Logistik, Verlag: Pearson
  - Thonemann, U.: Operations Management. Verlag: Pearson
- Wannewetsch, H.: Integrierte Materialwirtschaft und Logistik, Verlag: Springer

### **II.4 Module: Economics II (5 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Hohlstein

**Objectives:** Superior goal of this module is that students learn to identify, understand and use the principles of macroeconomic analysis. The professional competence students will acquire includes especially the business cycle theory, the growth theory and the influence of the monetary sector of a national economy or the world economy on the real economic trends. The system competency in this module leads students to understand the advantages and disadvantages of a liberal global economic system including free trade, unlimited capital transfer and the necessity of a common monetary and currency policy. In addition students will be encouraged to use their knowledge acquired in this module and to broaden their social competency in a case study. This covers a group work and a 4-page analysis of the spring/fall survey of the leading economic research institutes.

#### **II.4.1 Economic Theory and Politics (2,5 credits, 2 semester periods per week)**

- Important economical issues
- National accounts
- Business cycle theory and policy
- Growth theory and policy
- Job market and employment policy
- Foreign trade theory and policy

Literature:

- Hohlstein, M. u.a.: Lexikon der Volkswirtschaft, 3. Aufl. , München 2009
- Mankiw, G. N.: Grundzüge der Volkswirtschaftslehre, deutsche Übersetzung von A. Wagner, 5. Aufl., Stuttgart 2012
- Mankiw, G. N.: Macroeconomics, 7th ed., New York 2009
- Mankiw, G. N.: Principles of Economics, 6th ed., New York 2011
- Sperber, H. : Wirtschaft verstehen, 4. Aufl., Stuttgart 2012
- Script / Lecture notes

#### **II.4.2 Monetary Economics (1,5 credits, 1 semester periods per week)**

- Monetary theory (central issues, analysis concepts)
- Instruments, strategy and effects of monetary policy
- Mechanism of the international economical and monetary development
- Operations on the foreign exchange markets

Literature:

- Hohlstein, M. u.a.: Lexikon der Volkswirtschaft, 3. Aufl. , München 2009
- Görgens, E. et. al.: Europäische Geldpolitik, 5. Aufl., Stuttgart 2008
- Issing, O.: Einführung in die Geldtheorie, 15. Aufl., München 2011
- Sperber, H.: Wirtschaft verstehen, 4. Aufl., Stuttgart 2012
- Sperber, H./ Sprink, J.: Internationale Wirtschaft und Finanzen, 2. Aufl., München 2011

#### **II.4.3 Case Studies in Macroeconomics (1 credits, 1 semester periods per week)**

- Independent group work
- Preparing of a group paper (approx. 4 pages)
- Analysis of the spring/fall survey of the leading economic research institutes
- Individual advice and feedback given by the professor

Literature:

- Hohlstein, M. u.a.: Lexikon der Volkswirtschaft, 3. Aufl. , München 2009
- Mankiw, G. N.: Grundzüge der Volkswirtschaftslehre, deutsche Übersetzung von A. Wagner, 5. Aufl., Stuttgart 2012
- Görgens, E. et. al.: Europäische Geldpolitik, 5. Aufl., Stuttgart 2008
- Issing, O.: Einführung in die Geldtheorie, 15. Aufl., München 2011
- Mankiw, G. N.: Macroeconomics, 7th ed., New York 2009
- Mankiw, G. N.: Principles of Economics, 6th ed., New York 2011
- Sperber, H.: Wirtschaft verstehen, 4. Aufl., Stuttgart 2012
- Sperber, H./ Sprink, J.: Internationale Wirtschaft und Finanzen, 2. Aufl., München 2011
- Gemeinschaftsdiagnose ..., jeweils aktuelles Frühjahrs- bzw. Herbstgutachten der führenden Wirtschaftsforschungsinstitute
- Script / Lecture notes



## **II.5 Module: Management Accounting (4 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Fischer

**Objectives:** Students will acquire the ability to use relevant information for business decisions independently from legal regulations like the commercial code (HGB), IFRS or tax law. They will learn how to describe, analyse and solve relevant problems with the appropriate methods and how to interpret the results. On top of that the acquired knowledge builds the basis for various valuations in management accounting.

### **II.5.1 Management Accounting (4 credits, 4 semester periods per week)**

- Principles of management accounting
- Cost-type accounting (selection and classification of costs; important types of costs)
- Cost center accounting (allocation of primary overheads; internal cost allocation; identification of calculation rates; cost control)
- Cost unit accounting (Product cost accounting)
- Contribution margin accounting (single-stage, multilevel)
- Introduction to the planned cost calculation

Literature:

- Two-part Script / Lecture notes: lecture + exercises
- Barth, T., Barth, D.: Kosten- und Erfolgsrechnung für Industrie und Handel, 2. Aufl., Stuttgart 2013
- Coenenberg, A. et.al.: Kostenrechnung und Kostenanalyse, 8. Auflage, Landsberg am Lech, 2012
- Ebert, G.: Kosten- und Leistungsrechnung, 11. Aufl., Wiesbaden 2012
- Friedl, G., Hofmann, C., Pedell, B.: Kostenrechnung, 2. Aufl., München 2013
- Olfert, K.: Kostenrechnung, 17. Aufl., Herne 2013
- Schweitzer, M., Küpper, H.-U.: Systeme der Kosten- und Erlösrechnung, 10. Aufl., München 2011

## **II.6 Module: Commercial Law II (3 credits, 3 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Förschler

**Objectives:** Superior goal for this module is that the students get to know and understand the legal framework and methods of specific corporate functions and business enterprises. They should be able to transfer and use this knowledge in practical assignments. The ability of self-organisation will be encouraged through individual practice of the learned methods. In addition students will work on short cases during the lecture to strengthen their practical and social skills.

### **II.6.1 Law in Procurement and Production (3 credits, 3 semester periods per week)**

- Contract types in procurement
- Arrangement of terms in delivery contracts
- Default in procurement and how to avoid it
- Legal basis for national and international contractual relations

Literature:

- Script / Lecture notes (structure of lecture)
- Förschler, Peter: Privat- und Prozessrecht, Lehrbuch, 14. Aufl. Bad Wörishofen 2013
- Förschler, Peter: Privat- und Prozessrecht, Übungsfälle, 9. Aufl. Bad Wörishofen 2012
- Questionnaires and practice cases for each lecture online

## **II.7 Module: Business IT-Systems (4 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Reinert

(→ in WiSe 2015/2016: Responsible for this Module: Prof. Dr. Engel)

**Objectives:** Students will acquire knowledge about the potentials of IT-systems and the ability to decide if it is necessary to have an IT-system for a specific corporate task. In addition students will get to know

the necessary development processes. They will learn to understand the necessity to use a step-by-step approach as a team and methods to model and optimize processes. These methods can be used autonomously for new tasks. Students will acquire an expertise independently with the handling of a business-related IT-system (here: business software solution by SAP).

### **II.7.1 Modelling of IT-Systems (2 credits, 2 semester periods per week)**

- Documentation and analysis of business processes as a basis for optimization
- Modeling of business processes (Locate problems in business models and avoid them; characteristics of models)

Literature:

- Script / Lecture notes
- Scheer, A.-W.: ARIS – Modellierungsmethoden, Metamodelle, Anwendungen, 4. Auflage, Springer, 2001
- Schmuller, J.: Teach Yourself UML in 24 Hours, Sams Publishing, 1999
- Schmuller, J.: Jetzt lerne ich UML, Markt&Technik, 2000
- Erler, T.: UML, bhv, 2000
- Lehner, F., Hildebrand, K., Maier, R.: Wirtschaftsinformatik, Hanser, 1995

### **II.7.2 IT-Systems Applications (2 credits, 2 semester periods per week)**

- Potential benefits of IT-systems in companies
- Use and characteristic of IT-systems in business processes
- Internet, web, web 2.0 as an example in daily business
- Change Management in IT Systems like cloud computing, Industry 4.0, internet of things
- Case studies with SAP ERP 6.x as an exemplary system

Literature:

- Script / Lecture notes
- Scheer, A.-W.: ARIS – Modellierungsmethoden, Metamodelle, Anwendungen, 4. Auflage, Springer, 2001
- Laudon, Laudon, Schoder: Wirtschaftsinformatik, 2. Auflage, Pearson Verlag, 2010
- Oestereich, B.: Analyse und Design mit der UML 2.5, 10. Auflage, Oldenbur, 2012

→ *in WiSe 2015/2016:*

*Responsible for this Modul: Prof. Dr. Engel*

*Structure of this Modul: II.7 Business IT-Systems (4 credits, 4 semester periods per week)  
II.7.1 Modelling of IT-Systems (2 credits, 2 semester periods per week)  
II.7.2 IT-System Solution (2 credits, 2 semester periods per week)*

## **3<sup>rd</sup> Semester**

### **III.1 Module: Management II: Finance / Controlling (9 credits, 8 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Sailer

**Objective:** Content and methods: The students can describe the scope of duties of financing and investment as well as of controlling. They learn to explain and giving examples of the necessary methods, particularly in financial mathematics. They can apply the methods on practical examples.

**Systemic expertise:** The students recognize the connections between financing, investments as well as the operational controlling, the corporate environment and the operational sectors. They can make conclusions for this different areas.

**Social skills:** The students will work together in groups to solve different problems and learn to discuss something proper. Furthermore they will make a presentation together in front of the class.

#### **III.1.1 Financial Mathematics (2 credits, 1 semester periods per week)**

- Computation of interest
- Benefit theory of taxation and actual rate of return
- Pension calculation

- Sinking fund calculation

Literature:

- Luderer, Bernd: Starthilfe Finanzmathematik. Stuttgart, Leipzig: Teubner 2002
- Pfeifer, Andreas: Praktische Finanzmathematik. Thun/Frankfurt a. Main: Verlag Harri Deutsch 2000
- Purkert, Walter: Brückenkurs Mathematik für Wirtschaftswissenschaftler. Stuttgart, Leipzig: Teubner 2005
- Sydsæter, Knut; Hammond, Peter: Essential Mathematics for Economic Analysis. Harlow: Pearson Education 2002
- Tietze, Jürgen: Einführung in die Finanzmathematik. Braunschweig/Wiebaden: Vieweg 2003
- In attendance to the lecture, a script will be used, which has the explanatory parts plus the tasks. For the derivations, which are to compile while lecture, there are some blanks to fill in by the students. Further documents for lecture are, a collection of tasks including solutions, a formulary as well as work sheets for the group work.

### **III.1.2 Investments (2 credits, 2 semester periods per week)**

- Basics and practical importance of investment
- Investment planning
- Goal/Tasks/methods of investment
- Statistical investment
- Dynamic investment
- Investment decisions in practice
- Investment decisions under uncertainty

Literature:

- Script / Lecture notes including extensive exercises
- Dörsam, P.: Grundlagen der Investitionsrechnung – anschaulich dargestellt, 5. Auflage, Heidenau 2007
- Kruschwitz, L.: Investitionsrechnung, 13. Auflage, München/ Wien 2011
- Schäfer, H.: Unternehmensinvestitionen – Grundzüge in Theorie und Management, 2. Auflage, Heidelberg 2005

### **III.1.3 Finance (2 credits, 2 semester periods per week)**

- Basics of finance
- Financial planning
- Excursion: Possibilities of forecasts
- Key data for financial analysis
- Financing

Literature:

- Klaus Amann, Finanzwirtschaft, Kohlhammer Verlag, akt. Auflage
- Klaus Olfert, Finanzierung, Kiehl Verlag, akt. Auflage
- Perridon/Steiner, Finanzwirtschaft der Unternehmung, Vahlen Verlag, akt. Auflage

### **III.1.4 Introduction to Controlling (2 credits, 2 semester periods per week)**

- Theoretical basics, interdependence with accounting and overview of tasks
- Part I: Introduction
- Part II: Supply of information (external reporting, cost accounting, performance measurement system)
- Part III: Planning and control (operative planning and control, tactical planning and control, strategic planning and control)

Literature:

- Script / Lecture notes
- Barth, T./ Barth, D.: Controlling, 2. Auflage, München 2008
- Barth, T./ Barth, D.: Kosten- und Erfolgsrechnung für Industrie und Handel, 2. Auflage Stuttgart 2013

### **III.1.5 Lecture in Finance (1 credits, 1 semester periods per week)**

- Case study about financial mathematics, investment and financing
- Analysis of initial position

- Plan of proceeding and organising group work
- Information search
- Create a business plan
- Documentation and creating of a presentation
- Realising of presentation and discussion afterwards

Literature:

- See the other courses in this module.

### **III.2 Module: Management III: Organisation (5 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Bruck

**Objective:** Main objective of this module is to give the students a comprehensive insight into structures and processes of companies and single projects. This module will help the students to assess existing structures and processes and furthermore to design new ones. The students will get expertise in understanding organisations as a complex system and an important part of strategic management.

The students will also learn about the topic "organisational behaviour", which helps them to understand both the general dependencies between the behaviour of employees and the overall success of a company and the importance of own behaviour for their later carrier.

#### **III.2.1 Organisation, Projectmanagement and Organisational Behaviour (5 credits, 4 semester periods per week)**

- Organisational structures and processes theory (theories, basics, classical and new concepts)
- Projectmanagement (single projects, multi projects)
- Organisational Behavior (consideration of the individuum and groups)

Literature:

- Script / Lecture notes (basis of lecture)
- Jung, Rüdiger; Bruck, Jürgen; Quarg, Sabine: Allgemeine Managementlehre – Lehrbuch für die angewandte Unternehmens- und Personalführung, 5. Aufl., Berlin 2013, Kap. Organisation: S. 367-478
- Bea, Franz Xaver; Scheurer, Steffen; Hesselmann, Sabine: Projektmanagement, 2. Aufl., Konstanz/München 2011
- Robbins, Stephen P.: Organisation der Unternehmung (engl.: Organizational Behavior), 9. Aufl., München 2001

### **III.3 Module: Basics HR-Management (7 credits, 6 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Achouri

**Objective:** The students know about importance, position and basics of the modern HR-Management. The students learn to solve problems of HR-Management and collective agreement, by getting functional, social and methodic knowledge. Especially important is the employee selection. The students will understand the employer view as well as the view of an employee. As employer they will learn to develop company-specific job specifications, as well as estimating and developing measures of recruiting. As employee the students will learn how to behave correct in different situations of employee selection. With different practices, while lecture, include, the students are well prepared for the upcoming placement of the fifth semester.

#### **III.3.1 HR-Management – Lecture (3 credits, 2 semester periods per week)**

- Recruiting (attract, select and integrate, law)
- Methods of recruiting (job specification, job interview, Assessment Center, observation training)
- Talent- and career management (talent research, hereditary and skilled properties of talent)
- Introduction of psychological aptitude diagnostics (validity, reliability and coefficient of correlation)
- Headhunter-Management (as process, assessment of demand, selection of the right Headhunter)
- Placement (The placement-conversation, tests for personality, MBTI)

- Outplacement (Introduction to professional methods of outplacement)

Literature:

- The contents of this lecture are from the chapters 1-8 of the textbook: Achouri, C., Human Resources Management. Eine praxisorientierte Einführung. Gabler, 2015. The lecture will be assisted by Power Point charts, which are pictured in the textbook too. Furthermore the textbook has numerous of comprehension questions for each chapter, which are very helpful for the written examination. In addition, there is an indentation about talent- and career management inside the reading: Achouri, C., Talent. Wie entscheidend ist es wirklich für Erfolg? Gabler, 2014.

### III.3.2 HR-Management – Exercises (2 credits, 2 semester periods per week)

- Job application (application documents, writing certificates)
- Job interview (Both as employer and employee)
- Assessment Center (Both as employer and employee)
- Self-marketing (methods, advantageous performing)

Literature:

- Tutorials for exercise are partly inside the textbook (look at lecture III.3.1). Simulations and case studies cover moreover current economical and social questions, to simulate the corporate practice as real as possible.

### III.3.3 Labour Law – Lecture (2 credits, 2 semester periods per week)

- Basics (contract of employment and employee)
- Employee participation (objectives, topics and legal position of work council)
- Initiation process (title of employees and acquisition of information about employees)
- Conclusion of employment contract (different laws of labour law in Germany)
- Trial period
- Major commitments of parties to a contract (different commitments of labour law in Germany)
- Holiday
- Basics right of cancel
- Collective bargaining law

Literature:

- In the face of plenty and difference of literature about labour law, the concrete selection is up to the students, because selection of literature is oftentimes a subjective procedure. Recommended are among other things the transcripts from Junker, Brox/Rüthers/Henssler, Dütz, or Hanau/Adomeit, but also the classic Schaub.

→ in WiSe 2015/2016:

*Responsible for this Modul: Prof. Dr. Achouri*

*Structure of this Modul: III.3 Basics HR-Management (7 credits, 6 semester periods per week)*

*III.3.1 Basics HR-Management – Lecture and Exercises (5 credits, 4 semester periods per week)*

*III.3.2 Labour Law – Lecture (2 credits, 2 semester periods per week)*

## III.4 Module: Empirical Methods II (5 credits, 4 semester periods per week)

**Responsible for this Modul:** Prof. Dr. Wewel

**Objectives:** In this module an interactive teaching approach is used to explain stochastic concepts and to discuss typical applications in business and economics. Special emphasis is put on interpretation of statistical results in the application context. To allow for a self-controlled learning process, homework problems are given to the students on a regular basis. These problems ought to be solved individually or in work groups and are later reviewed in detail during class meetings. Also, students are advised to reflect on the topics after classes and encouraged to re-address difficulties in the subsequent class meeting. Moreover, the course is accompanied by an optional tutorial and the instructor's textbook.

### III.4.1 Probability Distribution Models & Methods of Statistical Sampling (5 credits, 4 semester periods per week)

- Foundations of Probability Theory

- Discrete and Continuous Random Variables
- Relationships between Random Variables
- Special Probability Distributions and Their Application
- Central Limit Theorem
- Introduction to Statistical Sampling
- Parameter Estimation, Confidence Intervals
- Statistical Hypothesis Testing, Parametric and Non-Parametric Tests

Literature:

- Wewel, M.C.: Statistik im Bachelor-Studium der BWL und VWL, 3. Auflage, Pearson: München/Boston 2014

### **III.5 Module: Basic Methods III (4 credits, 2 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Hohlstein

**Objectives:** Objective of this module is, that the students apply their learned knowledge from the modules Basic Methods I and II on a specific subject. They must prepare a written paper, 12 pages long, and must give a 20-30 minute presentation with afterwards discussion including answering questions. Like in module Basic Methods II, the students prepare this topic separate. Functional and methodic expertise the students will get by researching and evaluate qualified sources, prepare an own paper and present it in a suitable way. Also this module will give the students systems expertise, because this is the base of every academic practice. Competences of self-organisation the students will get by applying the basics of academic work on different economic- and socio-scientific topics to write and present an elaboration. The social behavior of the students will be trained with a fair discussion about their topics in front of the class.

#### **III.5.1 Basic Methods III (Paper) (4 credits, 2 semester periods per week)**

- Research and evaluation of qualified sources (knowledge and expertise of subject)
- Create structure with suitable focus (knowledge and expertise of subject)
- Create a own academic paper (knowledge and expertise of subject)
- Learn to work academic (knowledge and expertise of systems)
- Self-reliant research (knowledge and expertise of self-organisation)
- Discussions in front of the class (knowledge and expertise of social behavior)

Literature:

- Niederhauser, J.: Duden: Die schriftliche Arbeit, Mannheim 2011
- Franck, N., Stary, J.: Die Technik wissenschaftlichen Arbeitens, 17. Aufl., Paderborn 2013
- Limburg, A., Otten, S.: Schreiben in den Wirtschaftswissenschaften, Paderborn 2011
- Theisen, R.: Wissenschaftliches Arbeiten: Technik-Methoden-Form, 15. Aufl., München 2011
- Bucher, S. u. a.: Wie man eine wissenschaftliche Arbeit erstellt. Ein Leitfaden für Studierende der HfWU Nürtingen-Geislingen, Nürtingen 2013
- Subject-specific literature for each topic term paper

## **4<sup>th</sup> Semester**

### **IV.1 Module: Management IV: Strategy and Leadership (7 credits, 6 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Bruck

**Objective:** Superior goal of this module is that students get introduced to the main contents and methods of two main parts of management: strategy development and leadership. Furthermore students should learn to transfer and adopt this knowledge to different tasks. The lecture "Strategy and Leadership" deals with the potential conflict of objectives between short-term profit maximization and long-term (sustainable) company success. In addition it covers the relation between leadership and economical (long-term maintenance of the employees motivation) and social sustainability (long-term relations to employees). The management simulation game gives students the opportunity to experience directly the short- and long-term effects of their own business decisions.

#### **IV.1.1 Lecture Strategy and Leadership (4 credits, 4 semester periods per week)**

- Dependences between the management parameters (strategy, organization, philosophy/culture, leadership) and the environment
- Strategic planning process and its components (goal formation, analysis of the environment and company, strategic options, choice of strategy, implementation of the strategy)
- Meaning of power/hierarchy in companies and understanding for divergent interests of different stakeholders (corporate governance)
- Main aspects of leadership (interactive vs. structural leadership; leadership and social values; elements of successful leadership: success factors, leadership models and theories)

Literature:

- Script / Lecture notes (basis of lecture)
- Jung, Rüdiger; Bruck, Jürgen; Quarg, Sabine: Allgemeine Managementlehre – Lehrbuch für die angewandte Unternehmens- und Personalführung, 5. Aufl., Berlin 2013
- Weibler, J.: Personalführung, 2. Aufl., München 2012
- further specification of Literature in the lecture

#### **IV.1.2 Management Simulation – Game (3 credits, 2 semester periods per week)**

- General management of a company over several periods
- Analysis of comprehensive environmental and business data
- Decisions covering all relevant business areas
- Teams of students act like real companies in strong competition
- Practical experience of the features of working in teams (group-dynamical processes, decision-making process, handling of conflicts, etc.)

Literature:

- Detailed accompanying documents for business game.

### **IV.2 Module: Commercial Law III (4 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Stachel

**Objective:** Superior goal for this module is that students will learn and understand the legal framework of corporate management (Company Law) and for the sales of products and services. They will acquire the necessary skills to use this knowledge in different tasks. In this module the legal aspects of corporate organization and sales law will get connected. In addition the professor will link the topics to the modules leadership and marketing. Students will improve their self-organization by working independently with different content and methods. Through group work their social skills will get promoted.

#### **IV.2.1 Company Law (2 credits, 2 semester periods per week)**

- Principles of company law: main company structures (GbR, OHG, KG, GmbH, AG), focus on structure, legal capacity, liability. Based on the view of an entrepreneur
- Which legal form fits best to the company and its goals
- Company acquisition and typical procedures

Literature:

- Gesetze: Textausgaben aktuelle Wirtschaftsgesetze, z.B. Verlag NWB, Aktuelle Wirtschaftsgesetze 2015 (wichtig: BGB, HGB, GmbHG, AktG, PartGG); bzw. eigens für die HfWU erstellte Sammlung aus dem Boorberg-Verlag
- Lecture presentation slides
- Klunzinger, Eugen: Grundzüge des Gesellschaftsrechts, Verlag Vahlers, 16. Auflage 2012
- Windbichler, Christine: Gesellschaftsrecht, Verlag Beck, 23. Auflage 2013
- Timm/Schöne, Fälle zum Handels- und Gesellschaftsrecht I und II, Verlag Beck, 8./ 7. Auflage 2010
- Förchler, Peter: Privat- und Prozessrecht, Verlag Holzmann Medien, 14. Auflage 2013, Kapitel 16

#### **IV.2.2 Sales Law (2 credits, 2 semester periods per week)**

- Competition law (e.g. market conduct rules, advertising law, prohibitions)
- Antitrust limits in competition

- Limits of autonomous pricing
- Overview on industrial property rights (patent, brand, utility model, design patent)
- E-commerce, direct sales, telephone sales, information requirements for service suppliers via internet
- Sales via sales agents, marketing agents, sales assistants
- Franchising
- Data protection laws

Literature:

- Gesetze: Textausgaben aktuelle Wirtschaftsgesetze, z.B. Verlag NWB, Aktuelle Wirtschaftsgesetze 2014 (wichtig: BGB, HGB, GmbHG, AktG, PartGG, Gesetz über den unlauteren Wettbewerb) bzw. eigens für die HfWU erstellte Sammlung aus dem Boorberg-Verlag
- Lecture presentation slides
- Further literature will be announced in the lecture.

### **IV.3 Module: Business Taxation (6 credits, 5 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Hoss

**Objective:** Students will learn the central issues and technical terms of business taxation. They get introduced to the most important types of taxation and will learn how to determine the relevant tax liabilities. In addition this module covers the main legal norms and methods of tax accounting and profit determination and how to perform both. Students will also acquire knowledge on the main models of business tax planning and should be able to use it in different tasks.

#### **IV.3.1 Company Taxation (3 credits, 3 semester periods per week)**

- Introduction to business taxation
- Principles of income tax
- Fiscal economic aspects of taxes
- Principles of tax accounting
- Decision of the legal form – model consideration

Literature:

- Bornhofen, M.: Steuerlehre Bande 1 und 2. Gabler, Wiesbaden aktuelle Fassung
- Daumke, M.: Grundriss des deutschen Steuerrechts. Erich Schmidt Bielefeld aktuelle Fassung
- Haberstock, L. Breithecker, V: Einführung in die Betriebswirtschaftliche Steuerlehre, Berlin aktuelle Fassung
- Rose, G.: Unternehmenssteuerrecht. Erich Schmidt Berlin aktuelle Fassung
- Zenthöfer u.a.: Körperschaftsteuer, Gewerbesteuer. Schäffer-Poeschel, Stuttgart aktuelle Fassung
- a comprehensive Script / Lecture notes with further literature is made available

#### **IV.3.2 Tax Planning (3 credits, 2 semester periods per week)**

- Principles of tax accounting
- Principles of income tax
- Principles of trade tax
- Income tax charge for partnerships
- Tax planning (standard model with: general profit taxation, german taxation of income, cashflow taxation, interestadjusted income tax; decision neutrality of taxation)
- Principles of corporate taxation
- Taxation and accounting of bonds
- Principles of sales tax

Literature:

- Haberstock, Lothar/Breithecker, Volker: Einführung in die Betriebswirtschaftliche Steuerlehre, Berlin
- Horschitz, Harald/Groß, Walter/Fanck, Bernfried: Bilanzsteuerrecht und Buchführung, Stuttgart
- Kruschwitz, Lutz: Investitionsrechnung, München
- Schneeloch, Dieter: Besteuerung und betriebliche Steuerpolitik, Band 1 und 2, München
- Schult, Eberhard: Betriebswirtschaftliche Steuerlehre, München, Wien



#### **IV.4 Module: Marketing (8 credits, 6 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Ginter

**Objectives:** The students will learn the most important methods and concepts in marketing. Special attention is given to the Marketing Management Process and Online Marketing. The students will also learn how to develop marketing plans, document creative ideas and how to communicate to specified target groups in presentations. This module is predominantly taught in the English language.

##### **IV.4.1 Basics Marketing (2 credits, 2 semester periods per week)**

- The Marketing Environment
- Managing Marketing Information / Marketing Analysis
- Company and Marketing Strategy
- Marketing-Mix

Literature:

- Gary Armstrong, Philip Kotler: Marketing - An Introduction. Prentice Hall 10th ed. 2010
- Heribert Meffert, Christoph Burmann, Manfred Kirchgeorg: Marketing: Grundlagen marktorientierter Unternehmensführung. Konzepte - Instrumente – Praxisbeispiele, Wiesbaden 2011

##### **IV.4.2 Online-Marketing (2 credits, 2 semester periods per week)**

- E-Commerce-Fundamentals
- E-Marketing – Emphasis on main disciplines, tools and usage within a company
- Innovation of E-Products and E-Services
- Business- and Revenue-Models as well as Pricing
- Purchase- and Consuming-Behavior of Online Customers (B2B and B2C)
- E-Communications, E-Branding and E-Distribution of Products
- E-Customer Relationship-Management

Literature:

- Wirtz, 2010: E-Business
- Weiber, 2001: Handbuch Electronic Business
- Maaß, 2008: E-Business Management
- Wiedmann et. al. 2004: Konsumentenverhalten im Internet
- Eggers/ Hoppen 2001: Strategisches E-Commerce-Management

##### **IV.4.3 Cases in Marketing (4 credits, 2 semester periods per week)**

- This course examines the application of current theories and concepts in marketing goods and services effectively to defined target customers from a domestic and global perspective. Topics include market research, identifying target customers, developing product offers, branding, pricing, marketing communications, and distribution channels. The role of marketing is critically examined from the perspective of the consumer, the economy, technology, legal/political issues, and ethical/social responsibility.

Literature:

- Gary Armstrong, Philip Kotler: Marketing - An Introduction. Prentice Hall 10th ed. 2010
- Books, articles and online sources researched by the students

#### **IV.5 Module: Operations Research (5 credits, 4 semester periods per week)**

**Responsible for this Modul:** Prof. Dr. Matthäus

(→ in WiSe 2015/2016: Responsible for this Modul: Prof. Dr. Engel)

**Objectives:** Superior goal of this module is that students will acquire mathematical-analytical thinking and relevant skills to solve economical problems. This will be made through special standard problems and methods of operations research. The students should learn to use mathematical oriented methods for real problems.

##### **IV.5.1 Operations Research (5 credits, 4 semester periods per week)**

- Mathematical basics of linear optimization

- Business applications of linear optimization
- Forms of display, graphical solutions and other solutions for linear programming
- Simplex-algorithm (including two-phase method)
- Special cases of linear optimization
- Decision orientation in business administration
- Prescriptive decision theory (Basic model of rational decision; decision with multiple objectives; decision with uncertainty; decision with risk; decision with conscious acting opponents; decision in committess)
- Descriptive decision theory (Basic differences to the model of rational decision; special results of empirical decision research)
- Game Theory
- Information and decision

Literature:

- Work materials with examples, collection of formulas and exercises
- Diekmann: Spieltheorie, 3. Auflage, Rowohlt's Enzyklopädie
- Further literature will be announced in the lecture.

→ in WiSe 2015/2016:

*Responsible for this Modul: Prof. Dr. Engel*

*Structure of this Modul: IV.5 Operations Research (5 credits, 4 semester periods per week)*  
*IV.5.1 Operations Research (Part Scheurle) (2,5 credits, 2 semester periods per week)*  
*IV.5.2 Operations Research (Part Engel) (2,5 credits, 2 semester periods per week)*