MODULE HANDBOOK

Master of Science

Master Finance, Accounting and Taxation (FS-OI-MAFA-120)

120 CP

Distance Learning

INTERNATIONAL
UNIVERSITY OF
APPLIED SCIENCES

Classification: Consecutive

Contents

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3. Semester

1. Semester

Leadership

Module Code: DLMBLSE-01

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	None	MBA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Maja Störmer (Leadership)

Contributing Courses to Module

- Leadership (DLMBLSE01-01)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Exam, 90 Minutes Study Format: myStudies Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- Fundamentals and criteria of leadership success
- Leadership theories in changing times
- Stress, work-life balance and self-management
- Motivation, communication and assessment
- Teams and organization
- Current trends and debates
- Intercultural leadership

Learning Outcomes

Leadership

On successful completion, students will be able to

- Answer the question of what good leadership is by drawing on key leadership theories and their empirical validation.
- Conceptualize leadership as a balance of values between the requirements of organization, people and performance.
- Understand current key findings on how to keep this balance (performance: self-management and work/life balance of the manager; people: motivation, communication and assessment of employees and teams; organization: organizational culture and change management).
- Understand the challenges of leadership in an intercultural context.
- Put to practice their acquired understanding of leadership and its facets in the corporate world.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Business Administration & Management.	All Master Programmes in the Business & Management field.

Leadership

Course Code: DLMBLSE01-01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MBA	English		5	None

Course Description

A company's employees are some of its most important resources in today´s knowledge society. The professional and systematic leadership of employees is critical to an organization's competitive success. And one of the fundamental competencies of a manager is to develop and promote, through leadership, the knowledge and skills of individuals in the organization. With this in mind, the course addresses the necessary competencies of a leader in modern, knowledge-based work organizations. Central topics of modern leadership theory and practice are discussed. The focus is on the fundamentals and tools of professional leadership, key aspects of situational leadership, motivation, communication and interaction in the context of strategic leadership and in change processes, as well as on leadership in an intercultural context. By providing both the conceptual basics of leadership and empirical examples of leadership behavior, the course prepares participants for the challenges of leadership, especially when dealing with change, conflict, and team development.

Course Outcomes

On successful completion, students will be able to

- Answer the question of what good leadership is by drawing on key leadership theories and their empirical validation.
- Conceptualize leadership as a balance of values between the requirements of organization, people and performance.
- Understand current key findings on how to keep this balance (performance: self-management and work/life balance of the manager; people: motivation, communication and assessment of employees and teams; organization: organizational culture and change management).
- Understand the challenges of leadership in an intercultural context.
- Put to practice their acquired understanding of leadership and its facets in the corporate world.

Contents

1. Leadership Overview
   - 1.1 Significance of Good Leadership
   - 1.2 Leadership: Conceptual Definitions
   - 1.3 Criteria for Leadership Success

8.2 Culture

8.3 Intercultural Leadership

Literature

Compulsory Reading

Further Reading

- Ang, S., & van Dyne, L. (2015). Conceptualization of cultural intelligence – Definition,cistinctiveness and nomological network. In Ang, S., & van Dyne, L. (Eds.), Handbook of cultural intelligence (pp. 3 —15). Routledge.
- Schein, E. H. (2017). Organizational culture and leadership (5th ed.). Wiley.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed ☑ Intensive Live Sessions/Learning Sprint	☑ Course Book ☑ Video	☑ Online Tests

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
☑ Intensive Live Sessions/Learning Sprint	☑ Video	☑ Online Tests

Business Ethics and Corporate Governance

Module Code: DLMBAEBECG

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	None	MBA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Jürgen Matthias Seeler (Business Ethics and Corporate Governance)

Contributing Courses to Module

- Business Ethics and Corporate Governance (DLMBAEBECG01)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Written Assessment: Written Assignment Study Format: myStudies Written Assessment: Written Assignment	

Weight of Module

see curriculum

Module Contents

- Introduction to Business Ethics and Corporate Governance
- Ethics Theories
- Business Ethics Problem Areas and Solutions
- Basic Perspectives of Corporate Governance
- Monitoring Concepts for Corporate Governance
- Combining Business Ethics and Corporate Governance

Learning Outcomes

Business Ethics and Corporate Governance

On successful completion, students will be able to

- explain the most important concepts and definitions of business ethics.
- distinguish important theories of business ethics.
- implement business ethics concepts in business practice.
- explain different understandings of corporate governance.
- highlight the influences of business ethics on corporate governance.
- discuss the relationship between business ethics and corporate governance on the basis of a term paper using an example from business practice.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Economics	All Master Programs in the Business & Management fields

Business Ethics and Corporate Governance

Course Code: DLMBAEBECG01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MBA	English		5	None

Course Description

Within the framework of the course "Business Ethics and Corporate Governance", the students prepare a written assignment for which they have to select one out of a variety of topics proposed in the Learning Management System. Students are required to demonstrate their capacity to link business ethics and corporate governance, both theoretically and based on an example from business practice. The students show the ability to familiarize themselves with the topic, to link scientific theory and entrepreneurial practice and to present their findings in a structured systematic way.

Course Outcomes

On successful completion, students will be able to

- explain the most important concepts and definitions of business ethics.
- distinguish important theories of business ethics.
- implement business ethics concepts in business practice.
- explain different understandings of corporate governance.
- highlight the influences of business ethics on corporate governance.
- discuss the relationship between business ethics and corporate governance on the basis of a term paper using an example from business practice.

Contents

1. Introduction to Business Ethics and Corporate Governance
   - 1.1 Basic Terms and Definitions in Business Ethics
   - 1.2 Basic Terms and Definitions in Corporate Governance
   - 1.3 The Link between Business Ethics and Corporate Governance
2. Ethics Theories
   - 2.1 Ethics Theories
   - 2.2 Comparison between Deontology and Utilitarianism
   - 2.3 Business Ethics Concepts evolving from Ethics Theories
3. Business Ethics Problem Areas and Solutions
   - 3.1 Categorization of Ethical Problems in Business
   - 3.2 Components of a Corporate Ethics Program

Literature

Compulsory Reading

Further Reading

- Dimmock, M., & Fisher, A. (2017). Ethics for A-level. Open Book Publishers.
- Rendtorff, J. D. (2019). Cosmopolitan business ethics: Towards a global ethos of management. Taylor & Francis.
- Rossouw, D., & Van Vuuren, L. (2017). Business ethics (6th ed.). Oxford University Press.
- Treviño, L. K., & Nelson, K. A. (2017). Managing business ethics: Straight talk about how to do it right (7th ed.). Wiley & Sons.
- Ulrich, P. (2008). Integrative economic ethics: Foundations of a civilized market economy. Cambridge University Press.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Written Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Online Tests
	☑ Video	☑ Guideline
	☑ Audio	
	☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Written Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Online Tests
	☑ Video	☑ Guideline
	☑ Audio	
	☑ Slides	

Advanced Research Methods

Module Code: DLMARM

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Tamara Wehrstein (Advanced Research Methods)

Contributing Courses to Module

- Advanced Research Methods (DLMARM01)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Written Assessment: Written Assignment Study Format: myStudies Written Assessment: Written Assignment	

Weight of Module

see curriculum

Module Contents

- Social Sience and Research Paradigms
- Case Study Research
- Specific Topics of Qualitative Research
- Advanced Issues of Qualitative Research Conceptualization and Data Analysis
- Underlying Assumptions of Quantitative Research: Concepts and Consequences
- Evaluation Research

Learning Outcomes

Advanced Research Methods

On successful completion, students will be able to

- understand and apply scientific methodologies in conducting empirical research.
- plan, design, and prepare research proposals.
- differentiate between different types of case studies, select and apply different data collection strategies.
- plan, conduct, and analyze case studies and surveys.
- scientifically analyze quantitative and qualitative data.
- conduct evaluation research to determine quality of research.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Methods	All Master Programmes in the Business & Management fields

Advanced Research Methods

Course Code: DLMARM01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Advanced research methods, specifically business research, is scientific inquiry that attempts to uncover new information which helps a business improve performance, maximizing shareholder value while adhering to ethical and moral compliance standards.Managers seeking to conduct empirical research must maintain validity, reliability, and trustworthiness when utilizing scientific methodologies in order to produce meaningful and actionable results. Research proposals are typically written prior to conducting research, which have a certain structure, enabling the researcher to properly plan, conduct, and analyze case studies and surveys. Different data collection strategies are used to collect both qualitative and quantitative data, depending on the research proposal goals. Managers utilize their understanding of research methodologies to accurately assess the quality of research.

Course Outcomes

On successful completion, students will be able to

- understand and apply scientific methodologies in conducting empirical research.
- plan, design, and prepare research proposals.
- differentiate between different types of case studies, select and apply different data collection strategies.
- plan, conduct, and analyze case studies and surveys.
- scientifically analyze quantitative and qualitative data.
- conduct evaluation research to determine quality of research.

Contents

1. Theoretical Background: Social Science and Research Paradigms
   - 1.1 What is a Paradigm?
   - 1.2 Empiricism
   - 1.3 Critical Rationalism
   - 1.4 Epistemological Anarchism
   - 1.5 Structural Functionalism
   - 1.6 Symbolic Interactionism
   - 1.7 Ethnomethodology
2. Case Study Research

2.1 Types of Case Study Research
2.2 Maintaining Quality in Case Study Research
2.3 Case Study Design
2.4 Implementing Case Studies
2.5 Analyzing Case Studies

3. Specific Topics of Qualitative Research
3.1 Idea Generation
3.2 Critical Incident Technique
3.3 Understanding Communication: Discourse Analysis
3.4 Perceiving Perception: Interpretive Phenomenological Analysis

4. Advanced Issues of Qualitative Research Conceptualizing and Data Analysis
4.1 Measurement Theory
4.2 Index and Scale Construction
4.3 Types of Scale Construction
4.4 The Problem of Nonresponse and Missing Data
4.5 Implications of IT for Research Strategies

5. Underlying Assumptions of Quantitative Research: Concepts and Consequences
5.1 Classical Test Theory
5.2 Probabilistic Test Theory
5.3 Advanced Topics of Test Theory

6. Evaluation Research
6.1 What is Evaluation Research?
6.2 Types of Evaluation Research
6.3 Meta-Analysis
6.4 Meta-Evaluation

Literature

Compulsory Reading

Further Reading

- Babbie, E. R. (2021). The practice of social research (15th ed.). Cengage Learning. - 14th ed. (2016)
- Crossman, A. (2019) How to conduct an index for research. (URL: https://www.thoughtco.com/index-for-research-3026543 [last accessed on 15.03.2023]).
- Eurostat (n.d.) Beginners: Statistical concept - Index and base year (URL: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Beginners:Statistical_concept_-_Index_and_base_year [last accessed on 15.03.2023]).
- Giles, D. (2004). Advanced research methods in psychology (Reprint). Psychology Press.
- Rea, L.M. & Parker, R.A. (2014). Designing and conducting survey research: A comprehensive guide, (4th ed). Jossey-Bass.
- Saunders, M., Thornhill, A., & Lewis, P. (2019). Research methods for business students (8th ed). Pearson
- Takahashi, A. R. W., & Araujo, L. (2019). Case study research: Opening up research opportunities. RAUSP Management Journal, 55(1), 100–111.
- Widner, J., Woolcock, M., & Ortega Nieto, D. (Eds.). (2022). The case for case studies: Methods and applications in international development (strategies for social inquiry). Cambridge University Press.

Study Format Distance Learning

Study Format	**Course Type**
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Written Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Online Tests
	☑ Video	☑ Guideline
	☑ Audio	
	☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Written Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Online Tests
	☑ Video	☑ Guideline
	☑ Audio	
	☑ Slides	

Applied Statistics

Module Code: DLMAST-01_E

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Hans-Jörg Beilharz (Applied Statistics)

Contributing Courses to Module

- Applied Statistics (MMET02-01_E)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Exam, 90 Minutes Study Format: myStudies Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- Data and statistics
- Bivariate analysis
- Probability distributions and measures
- Statistical estimation methods
- Hypothesis testing
- Single regressions

Learning Outcomes

Applied Statistics

On successful completion, students will be able to

- recognize and explain the role and importance of statistical methods in practical decision-making processes.
- understand the relevance of data to answer empirical questions.
- apply statistical methods in the overall context of concrete problems.
- solve statistical problems by using special statistical software.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Methods	All Master Programs in the Business & Management fields

Applied Statistics

Course Code: MMET02-01_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

In everyday working life, enormous amounts of data are continuously generated, for example in production processes, customer data or population statistics. In this context, the field of statistics is a useful discipline that enables the user to analyze and evaluate this data in order to get to the information content of the underlying data. This information can make a valuable contribution to the control or optimization of underlying processes and knowledge, or help to support strategic or social decisions. Methods of descriptive and inferential statistics are considered in uni-, bi- and multivariate ways and discussed with reference to probability theory.

Course Outcomes

On successful completion, students will be able to

- recognize and explain the role and importance of statistical methods in practical decision-making processes.
- understand the relevance of data to answer empirical questions.
- apply statistical methods in the overall context of concrete problems.
- solve statistical problems by using special statistical software.

Contents

1. Basics
   - 1.1 Descriptive statistics
   - 1.2 Closing statistics
   - 1.3 Probability calculation
2. Bivariate analyses
   - 2.1 Crosstabulations
   - 2.2 Mean comparison test
   - 2.3 Correlations
3. Probability distributions
   - 3.1 Random variables and their distributions
   - 3.2 Normal distribution
   - 3.3 t distribution

4. Statistical estimation methods
   - 4.1 Point estimation
   - 4.2 Interval estimation

5. Hypothesis Testing
   - 5.1 Expected value with known standard deviation (z-test)
   - 5.2 Expected value with unknown standard deviation (t-test)

6. Simple Linear Regression*
   - 6.1 Conceptual considerations
   - 6.2 Regression line
   - 6.3 Quality assessment
   - 6.4 Applications

Literature

Compulsory Reading

Further Reading

- Anderson, D. R., Sweeney, D. J., & Williams, T. A. (2012). Contemporary business statistics with Microsoft Excel: Contemporary business statistics. South-Western College Publishing.
- Harpale, V. K., & Bairagi, V. K. (2019). Applied statistics. Chapman and Hall/CRC.
- McEvoy, D. M. (2018). A guide to business statistics. Wiley.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods

Current Issues in Accounting

Module Code: DLMFATRLB_E

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	DLMBACCE01	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Zeljko Sevic (Current Issues in Accounting)

Contributing Courses to Module

- Current Issues in Accounting (DLMBACCE02)

Module Exam Type

Module Exam	Split Exam
Study Format: myStudies Exam, 90 Minutes Study Format: Distance Learning Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- Preparation of Financial Statements
- Optimization of Receivables and Inventory
- Optimization of Liabilities and Equity
- Current Issues in Financial Accounting
- Valuing Businesses
- Capital Budgeting 154
- Financial Modeling and Valuation

Learning Outcomes

Current Issues in Accounting

On successful completion, students will be able to

- explain selected management and financial accounting issues.
- Analyze relevant issues specific to the level of financial accounting established in a company.
- Identify and explain the specific tasks of a CFO with regards to the different functions of financial accounting and financial management.
- Describe the regulatory changes following the economic crisis, e.g. Basel III, and identify their impact of financial accounting and control.
- Discuss recent developments concerning IFRS.
- Develop processes and strategic plans that recognize the increased importance of working capital optimization and capital restructuring.
- Identify the functions of a chief treasurer or controller in a multinational corporation.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Finance & Tax Accounting	All Master Programmes in the Business & Management field

Current Issues in Accounting

Course Code: DLMBACCE02

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	DLMBACCE01

Course Description

Management accounting and financial accounting are constantly changing and adapting to internal and external circumstances. Financial accounting according to IFRS is continually evolving; developments occur in accounting rules and instruments for financial management are constantly emerging. Following the financial and economic crisis in 2008, accounting changed significantly following the introduction of additional regulatory rules and operating requirements. This course gives students an insight into selected issues and provides practical examples in management accounting and financial accounting. Students are introduced to specific tasks of a CFO with regard to accounting and financial management. The course will also facilitate students to develop an in-depth understanding of working capital optimization and capital restructuring. Finally, students will apply their financial and management accounting knowledge in an integrated financial modeling exercise.

Course Outcomes

On successful completion, students will be able to

- explain selected management and financial accounting issues.
- Analyze relevant issues specific to the level of financial accounting established in a company.
- Identify and explain the specific tasks of a CFO with regards to the different functions of financial accounting and financial management.
- Describe the regulatory changes following the economic crisis, e.g. Basel III, and identify their impact of financial accounting and control.
- Discuss recent developments concerning IFRS.
- Develop processes and strategic plans that recognize the increased importance of working capital optimization and capital restructuring.
- Identify the functions of a chief treasurer or controller in a multinational corporation.

Contents

1. Preparation of Financial Statements
    - 1.1 Accrual and Deferral Concepts for Recording Transactions
    - 1.2 End-of-Period Adjustments and the Use of Accounting Estimates
    - 1.3 Preparation of Financial Statements and the Classified Balance Sheet
    - 1.4 The Accrual Basis of Accounting and the Interpretation of Financial Statements

1.5 Financial Analysis and the Company's Liquidity: Working Capital Ratio, Current Ratio, and Quick Ratio

2. Optimization of Receivables and Inventory
   - 2.1 Receivables and Uncollectibles
   - 2.2 Accounting for Receivables and Uncollectibles
   - 2.3 Inventories Classification
   - 2.4 Inventory Cost Flow Assumptions and Their Impact on Financial Statements
   - 2.5 Financial Analysis: Accounts Receivable and Inventory Turnover Ratios

3. Optimization of Liabilities and Equity
   - 3.1 Financing Using Current Liabilities, Notes Payable, and Contingencies
   - 3.2 Long-Term Sources of Finance
   - 3.3 Debt and Equity Financing and Earnings Per Share
   - 3.4 Financial Statement Analysis Using Price-Earnings Ratio

4. Current Issues in Financial Accounting
   - 4.1 International Financial Reporting Standards (IFRS)
   - 4.2 Principle- Versus Rule-Based Standards and IFRS Fair Value Measures
   - 4.3 Specific IFRS Standards
   - 4.4 Financial Statement Presentation under IFRS
   - 4.5 Integrated Revenue Recognition and the Implications of Adopting IFRS

5. Valuing Businesses
   - 5.1 Financial Statements and Valuation
   - 5.2 Accrual Accounting and Valuation: Pricing Book Value
   - 5.3 Accrual Accounting and Valuation: Pricing Earnings
   - 5.4 Business Valuation Methods in Practice
   - 5.5 Corporate Restructuring, Corporate Governance, and Auditor's Role in Firm Valuation

6. Capital Budgeting
   - 6.1 Capital Budgeting Decisions
   - 6.2 Non-Discounting Models: Payback and Accounting Rate of Return
   - 6.3 Discounting Models: The Net Present Value (NPV) Method and Internal Rate of Return (IRR)
   - 6.4 NPV Versus IRR for Selecting Mutually Exclusive Projects
   - 6.5 Basics of Modeling Capital Budgeting

7. Financial Modeling and Valuation

7.1 Using Assumptions and Building a Financial Model
7.2 Analysis, Valuation, and Planning

Literature

Compulsory Reading

Further Reading

- Berk, J., DeMarzo, P., Harford J. (2021). Fundamentals of Corporate Finance, (5th ed.). Pearson.
- Hansen, D. R., & Mowen, M. M. (2015). Cornerstones of cost management (3rd ed.). Boston, MA: Cengage.
- Häcker, J. & Ernst, D. (2017). Financial Modeling: An Introductory Guide to Excel and VBA Applications in Finance (1st ed.). Palgrave Macmillan.
- Needles, B. E., & Powers, M. (2013). International financial reporting standards: An introduction (3rd ed.). Boston, MA: Cengage.
- Penman, S. H. (2013). Financial statement analysis and security valuation (5th ed.). New York, NY: McGraw Hill Education.
- Warren, C. S. (2017). Survey of accounting (8th ed.). Boston, MA: Cengage.

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Managerial Economics

Module Code: DLMBME-01

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	None	MBA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Sascha Benk (Managerial Economics)

Contributing Courses to Module

- Managerial Economics (DLMBME01-01)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Exam, 90 Minutes Study Format: myStudies Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- The nature of managerial economics
- Market forces: Demand and supply
- Market structures and competition
- Strategy analysis and decision-making

Learning Outcomes

Managerial Economics

On successful completion, students will be able to

- Define the scope of managerial economics and describe its contribution to both entrepreneurial decision-making and economic theory at large.
- Identify and interpret various macroeconomic indicators and analyze the role of macroeconomic factors in shaping governmental and central bank policies.
- Calculate various elasticities of demand and accurately estimate future demand using regression analysis.
- Identify price and non-price determinants of supply and calculate production and cost functions.
- Identify various market structures and evaluate pricing strategies adopted by firms.
- Evaluate the role and effectiveness of policies to reduce the occurrence of market failure.
- Recognize the role of understanding risk in managerial decision-making and select advantageous capital budgeting projects.
- Apply theories of economic behavior and design entrepreneurial strategies to successfully manage a company and secure for it a competitive advantage.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Business Administration & Management.	All Master Programmes in the IT & Technology field(s).

Managerial Economics

Course Code: DLMBME01-01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MBA	English		5	None

Course Description

This course takes an in-depth look into the economic framework underlying markets and economies and the economic rationale underlying strategic decisions. In order to enable students to analyze the economic environment and draw conclusions from a managerial perspective, the first part of the course is devoted to the description and analysis of market forces. Following this, strategic decision making makes up the second half of the course. In particular, these latter units deal with the role of different market structures and asymmetric information as well as the fundamentals of game theory, which supports students to understand with the underlying decision making processes at work in modern economics.

Course Outcomes

On successful completion, students will be able to

- Define the scope of managerial economics and describe its contribution to both entrepreneurial decision-making and economic theory at large.
- Identify and interpret various macroeconomic indicators and analyze the role of macroeconomic factors in shaping governmental and central bank policies.
- Calculate various elasticities of demand and accurately estimate future demand using regression analysis.
- Identify price and non-price determinants of supply and calculate production and cost functions.
- Identify various market structures and evaluate pricing strategies adopted by firms.
- Evaluate the role and effectiveness of policies to reduce the occurrence of market failure.
- Recognize the role of understanding risk in managerial decision-making and select advantageous capital budgeting projects.
- Apply theories of economic behavior and design entrepreneurial strategies to successfully manage a company and secure for it a competitive advantage.

Contents

1. The Nature, Scope, and Method of Managerial Economics
   - 1.1 The Nature and Scope of Managerial Economics
   - 1.2 The Method of Managerial Economics
2. The Macroeconomic Environment

Literature
Compulsory Reading
Further Reading ▪ Keat, P. G., Young, P. K., & Erfle, S. E. (2014). Managerial economics: Economic tools for today's decision makers (7th ed.). Upper Saddle River, NJ: Prentice Hall. ▪ McGuigan, J. R., Moyer, R. C., & Harris, F. H. (2017). Managerial economics: Applications, strategies and tactics (14th ed.). Boston, MA: Cengage Learning. ▪ Perloff, J. M., & Brander, J. A. (2017). Managerial economics and strategy (2nd ed.). Upper Saddle River, NJ: Pearson. ▪ Png, I. (2016). Managerial economics (5th ed.). Abingdon: Routledge.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

2. Semester

Corporate Finance

Module Code: DLMINRE

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	None	MBA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. David Florysiak (Corporate Finance)

Contributing Courses to Module

- Corporate Finance (DLMINRE01)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Exam, 90 Minutes Study Format: myStudies Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- Portfolio and capital market theory
- Financing and capital structure
- Company assessment procedures
- Acquisition, corporate control, and governance
- Finance planning

Learning Outcomes

Corporate Finance

On successful completion, students will be able to

- know the key components of corporate finance.
- use financial mathematical methods.
- apply the previously learned methods by using selected data sets and case studies.
- understand the capital structures of a corporation as well as their need to make investment and funding decisions.
- apply the common methods of business valuation and understand the basics of mergers & acquisitions.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
his module is similar to other modules in the field of Finance & Tax Accounting.	All Master Programmes in the IT & Business & Management field.

Corporate Finance

Course Code: DLMINRE01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MBA	English		5	None

Course Description

How is funding provided to a corporate activity? How much loan capital and/or own capital does one need? Which projects are worth investing in? What is the actual value of a company? What instruments are available to measure the value of a company and assess financial markets? How can one ensure an optimal balance between the competing goals of liquidity, safety, yield, and growth?This course offers answers to these and other complex questions on the topic of financing and investing. The introduction deals with portfolio selection and capital market theory. With this theoretical foundation, various financing types and capital structures are then explained in detail. Well-known corporate assessment procedures, such as the discounted cash flow method, are presented, as are different calculations that can be used to inform decision making. A critical element of the course is the topic of mergers and acquisitions. Case studies are included to illustrate which parties are typically involved in a merger or acquisition and what criteria is used to determine the success of such a venture. The course concludes with the topic of finance planning.

Course Outcomes

On successful completion, students will be able to

- know the key components of corporate finance.
- use financial mathematical methods.
- apply the previously learned methods by using selected data sets and case studies.
- understand the capital structures of a corporation as well as their need to make investment and funding decisions.
- apply the common methods of business valuation and understand the basics of mergers & acquisitions.

Contents

1. Portfolio and Capital Market Theory
   - 1.1 Capital Markets and Informational Efficiency
   - 1.2 Portfolio Theory
   - 1.3 CAPM
2. Stock and Portfolio Analysis
   - 2.1 Measures of Risk and Performance

2.2 Stock Analysis

3. Optimal Capital Structure
   - 3.1 Capital Structure Based on the Traditional Theorem
   - 3.2 Capital Structure According to Modigliani/Miller
   - 3.3 Neo-Institutional Capital Structure Model

4. Types of Financing
   - 4.1 Internal and External Financing
   - 4.2 Debt Financing
   - 4.3 Equity Financing
   - 4.4 Additional Financing Options

5. Capital Budgeting
   - 5.1 Fundamental Concepts
   - 5.2 Static Capital Budgeting Methods
   - 5.3 Dynamic Investment Calculation Methods

6. Business Valuation
   - 6.1 Purpose and Methods of Business Valuation
   - 6.2 Individual Valuation Methods
   - 6.3 Total Valuation Methods
   - 6.4 Weighted Average Cost of Capital (WACC)

7. Corporate Control and M&A
   - 7.1 The Market for Corporate Control: Mergers and Acquisitions
   - 7.2 Motivations for M&A Transactions
   - 7.3 Phases of M&A Transactions

8. Specific Forms of M&A, Private Equity, Due Diligence, and IPOs
   - 8.1 Due Diligence
   - 8.2 Friendly and Hostile Takeovers, LBOs, MBOs, and MBIs, and IPOs
   - 8.3 Private Equity & Venture Capital Companies

9. Corporate Governance
   - 9.1 Internal and External Corporate Governance
   - 9.2 Example of Legal Basis: Sarbanes Oxley Act (SOX)
   - 9.3 Effect on the Company Performance and the Significance of Ownership Structures
   - 9.4 Additional Financing Options

10. Financial Planning
    - 10.1 Principles of Financial Planning
    - 10.2 Cash Budgeting
    - 10.3 Projected Financial Statements and Ratios

Literature

Compulsory Reading

Further Reading

- Brealey, R., Myers, S. C., & Allen, F. (2016). Principles of corporate finance (12th ed.). New York, NY: McGraw-Hill Education.
- Brealey, R. A., Myers, S. C., & Marcus, A. J. (2015). Fundamentals of corporate finance (8th ed.). New York, NY: McGraw-Hill Education.
- Brigham, E. F., & Daves, P. R. (2016). Intermediate financial management (12th ed.). Boston, MA: Cengage.
- Copeland, T. E., Weston, J. F., & Shastri, K. (2014). Financial theory and corporate policy (Pearson New International ed.). Harlow: Pearson Education.
- Damodaran, A. (2014). Applied corporate finance (4th ed.). Hoboken, NJ: Wiley & Sons.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

International Financial Accounting

Module Code: DLMINRL_E

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Michel Charifzadeh (International Financial Accounting)

Contributing Courses to Module

- International Financial Accounting (MINR01-02_E)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Exam, 90 Minutes Study Format: myStudies Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- Fundamentals of International Financial Reporting according to IFRS
- Property, plant, and equipment
- Intangible assets
- Financial instruments and hedge accounting
- Inventories
- Revenue recognition and construction contracts
- Provisions and deferred taxes
- Consolidated financial statements

Learning Outcomes

International Financial Accounting

On successful completion, students will be able to

- understand key international financial reporting standards (IFRS).
- analyze annual reports that have been prepared in accordance with IFRS.
- independently apply accounting standards in accordance with IFRS.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the fields of Business Administration & Management	All Master Programs in the Business & Management fields

International Financial Accounting

Course Code: MINR01-02_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

In recent years, economic activities and capital markets have become increasingly international, which has created the need to process and present financial information accordingly. This course provides important insights in accounting according to the International Financial Reporting Standards (IFRS). The course addresses problems relating to and the reasons for international accounting and discusses the need for international harmonization. In addition, the course covers practice-oriented areas of accounting, particularly property, plant and equipment, intangible assets, inventories, revenue recognition and provisions. A larger area deals with the treatment of financial instruments and in particular the area of hedge accounting. The course concludes with an outline of Group accounting under IFRS.

Course Outcomes

On successful completion, students will be able to

- understand key international financial reporting standards (IFRS).
- analyze annual reports that have been prepared in accordance with IFRS.
- independently apply accounting standards in accordance with IFRS.

Contents

1. Fundamentals of International Financial Reporting according to IFRS
   - 1.1 Management accounting and financial accounting
   - 1.2 Types of financial statements and reporting requirements
   - 1.3 Structure of the International Financial Reporting Standards
   - 1.4 Elements of financial statements
2. Property, plant, and equipment
   - 2.1 Scope, recognition and measurement
   - 2.2 Balance sheet features and disclosure
3. Intangible assets
   - 3.1 Recognition of expenditure on intangible resources, recognition and measurement
   - 3.2 Balance sheet features, disclosure and examples
4. Financial instruments and hedge accounting

4.1 Principles of financial instruments and their valuation
4.2 Classification and measurement of financial instruments
4.3 Hybrid financial instruments, impairment, derecognition and disclosure
4.4 Hedge accounting

5. Inventories
   5.1 Recognition, measurement and disclosure of inventories
   5.2 Subsequent measurement of inventories

6. Revenue recognition and construction contracts
   6.1 Revenue recognition
   6.2 Construction contracts

7. Provisions and deferred taxes
   7.1 Provisions
   7.2 Deferred taxes

8. Consolidated Financial Statements
   8.1 Groups and business combinations
   8.2 Consolidation

Literature

Compulsory Reading

Further Reading

- PKF, I. L. (2020). Wiley interpretation and application of IFRS standards 2020. John Wiley &Sons.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Performance Management

Module Code: DLMBPM

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	None	MBA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Dr. Tobias Broweleit (Performance Management)

Contributing Courses to Module

- Performance Management (DLMBPM01)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Exam, 90 Minutes Study Format: myStudies Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- Performance measurement concepts
- Measuring financial performance
- Drivers of financial and operational performance

Learning Outcomes

Performance Management

On successful completion, students will be able to

- Describe the history of performance measurement theory and its influence of present-day understanding of performance measurement.
- Report on a business's financial performance using accounting calculations (such as return on equity, return on assets, return on investment, earnings per share, gross profit margin, etc.) and market-based calculations (such as price-to-earnings ratio, net present value, internal rate of return, etc.).
- Explain the economic value added (EVA) model and calculate this metric using data from the company.
- Identify, define, and track drivers of operational performance, specifically quality, dependability, speed, cost, and flexibility.
- Derive performance metrics, such as customer satisfaction or sales forecast-to-plan performance, and link these with overall performance targets to create a performance measurement system.
- Conduct a customer profitability analysis using activity-based costing and calculate customer lifetime value using company data.
- Summarize strategies for benchmarking and measuring intellectual capital.
- Measuring organizational performance using the following tools: Balanced Scorecard, the EFQM Excellence Model, the Performance Prism and the SMART Pyramid approach.
- Evaluate the strengths and weaknesses of different performance measurement metrics and frameworks.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Business Administration & Management.	All Master Programmes in the Business & Management field.

Performance Management

Course Code: DLMBPM01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MBA	English		5	None

Course Description

After specifying a company's strategic goals, managers face the challenge to implement these strategies. Performance measurement and performance management support the implementation of strategy by using performance measures to address financial and non-financial/operational aspects. Consequently, students get to know the function of performance measurement and performance management as part of the overall management functions. Furthermore, they will acquire an understanding of various performance aspects (e.g. financial drivers measured by the economic value added, customer drivers measured and managed by customer lifetime value, process drivers measured and managed in the context of continuous improvement programs). Understanding financial performance measurement concepts is especially crucial before students go on to identify operational drivers.

Course Outcomes

On successful completion, students will be able to

- Describe the history of performance measurement theory and its influence of present-day understanding of performance measurement.
- Report on a business's financial performance using accounting calculations (such as return on equity, return on assets, return on investment, earnings per share, gross profit margin, etc.) and market-based calculations (such as price-to-earnings ratio, net present value, internal rate of return, etc.).
- Explain the economic value added (EVA) model and calculate this metric using data from the company.
- Identify, define, and track drivers of operational performance, specifically quality, dependability, speed, cost, and flexibility.
- Derive performance metrics, such as customer satisfaction or sales forecast-to-plan performance, and link these with overall performance targets to create a performance measurement system.
- Conduct a customer profitability analysis using activity-based costing and calculate customer lifetime value using company data.
- Summarize strategies for benchmarking and measuring intellectual capital.
- Measuring organizational performance using the following tools: Balanced Scorecard, the EFQM Excellence Model, the Performance Prism and the SMART Pyramid approach.
- Evaluate the strengths and weaknesses of different performance measurement metrics and frameworks.

Contents

Literature
Compulsory Reading
Further Reading ▪ Neely, A. (2007). Business performance measurement: Theory and practice (2nd ed.). Cambridge: Cambridge University Press. ▪ Simons, R. (2000). Performance measurement and control systems for implementing strategy: Text and cases (International ed.). Upper Saddle River, NJ: Prentice Hall.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Risk Management

Module Code: DLMFATRM_E

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Zeljko Sevic (Risk Management)

Contributing Courses to Module

- Risk Management (DLMFATRM01_E)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- Theoretical, conceptual and legal foundations of Risk Management
- Control cycle of Risk Management
- Risk identification
- Risk measurement and risk assessment
- Risk management
- Risk Control

Learning Outcomes

Risk Management

On successful completion, students will be able to

- understand the theoretical and conceptual basis of risk management and comprehend the control cycle of risk management.
- identify and differentiate risks in the corporate context.
- assess identified risks and evaluate the relevance on a company-specific basis.
- successfully implement risk management systems and control risks as a result.
- install risk control systems at the level of key performance indicators and have them lead to adequate risk reporting and risk communication.
- identify long-term trends in risk management and evaluate them for the company.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Business Administration & Management	All Master Programs in the Business & Management field

Risk Management

Course Code: DLMFATRM01_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Risks are an elementary component of all economic activity. The management of risks is therefore also a core competence in the context of entrepreneurial activity. In this course students learn the theoretical, conceptual and legal foundations of risk management and experience the control cycle of risk management consisting of identification, assessment, management and control of risks in an application-oriented manner.This supports students in successfully implementing risk management processes in their day-to-day professional lives, ultimately maximizing business success.

Course Outcomes

On successful completion, students will be able to

- understand the theoretical and conceptual basis of risk management and comprehend the control cycle of risk management.
- identify and differentiate risks in the corporate context.
- assess identified risks and evaluate the relevance on a company-specific basis.
- successfully implement risk management systems and control risks as a result.
- install risk control systems at the level of key performance indicators and have them lead to adequate risk reporting and risk communication.
- identify long-term trends in risk management and evaluate them for the company.

Contents

1. Theoretical and Conceptual Foundations of Risk Management
   - 1.1 Decisions (Decision-making) Under Certainty
   - 1.2 Decisions (Decision-making) Under Uncertainty
   - 1.3 The Control Cycle of Risk Management
   - 1.4 The Legal Framework for Risk Management
2. Risk Identification
   - 2.1 Goals and Tasks of Risk Identification
   - 2.2 Methods of Risk Identification
   - 2.3 Financial Risks
   - 2.4 Performance-Related Risks

3. Risk Measurement and Risk Assessment
   - 3.1 Goals and Task of Risk Measurement and Risk Assessment
   - 3.2 Risk Measurement and Risk Assessment Tools

4. Risk Management
   - 4.1 Goals and Task of Risk Management
   - 4.2 Risk Management Strategies
   - 4.3 The Role of Derivatives in Risk Management

5. Risk Control
   - 5.1 Risk Management Systems as an Element of Company-Specific Compliance and Corporate Governance
   - 5.2 Risk Reporting and Risk Communication
   - 5.3 The Special Role of Controlling and Internal Audit in Risk Management

6. Trends in Risk Management
   - 6.1 Risk Management as a Business Partner for Corporate Management
   - 6.2 Risk Culture as a Critical Success Factor for Risk Management
   - 6.3 Impact of Digitalization for Risk Management

Literature

Compulsory Reading

Further Reading

- Aven, T. (2015): Risk Analysis. 2nd edition, John Wiley & Sons, New Jersey
- Dorfman, M. S./ Cather D.A. (2013): Introduction to Risk Management and Insurance. 10th edition, Pearson, New York City
- Hopkin, P. (2018): Fundamentals of Risk Management. Understanding, evaluating and implementing effecktive risk management, 5th edition, Kogan Page, London

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Innovation and Strategy in FinTech

Module Code: DLMFAISFT

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Muhammad Ashfaq (Innovation and Strategy in FinTech)

Contributing Courses to Module

- Innovation and Strategy in FinTech (DLMFAISFT01)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Written Assessment: Written Assignment	

Weight of Module

see curriculum

Module Contents

- Introduction of Innovation and Strategy in FinTech
- Digital Banks and Business Financing
- Cryptocurrencies and Central Bank Digital Currencies
- Digital Transformation in the Payment Sector
- Green FinTech
- Cyber Security, Data Protection and Regulation

Learning Outcomes

Innovation and Strategy in FinTech

On successful completion, students will be able to

- develop an in-depth understanding of both theory and practical aspects of innovation in the financial services industry.
- critically understand the FinTech taxonomy and interconnectedness with other disciplines such as finance, technology, management, innovation and economics.
- learn how the new wave of digital banks are making inroads into the traditional financial system and new business models are evolving such as P2P lending.
- explore and evaluate critically the evolution of cryptocurrencies and central bank digital currencies.
- understand how mobile payment apps are changing the landscape of the international payments sector.
- identify and evaluate critically the use of Green FinTech in impact investing, ESG issues and challenges.
- gain a critical overview of issues such as cybersecurity, data protection and developments in FinTech related regulation in various regions.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Finance & Tax Accounting	All Master Programs in the Business & Management field

Innovation and Strategy in FinTech

Course Code: DLMFAISFT01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Technology has shaped businesses tremendously, particularly in the financial services industry in the last two decades. The financial services industry has enjoyed constant evolution from Automated Teller Machines from the 1950s to the use of credit cards, swaps, options, asset-securitization, innovation in risk management and online banking. However, with the unprecedented innovations and development in the area of Financial Technology (FinTech), the financial services industry is at a crossroads as trends such as Internet of Things (IoT), financialization, Artificial Intelligence, blockchain, mobile banking, cloud computing, computer-based trading, machine learning, and cryptocurrencies are shaping the foundations of incumbent business models globally. Business functions like finance, accounting and taxation can no longer operate in isolation and managers working in these areas are increasingly becoming part of business strategies and joining board meetings amid the unprecedented wave of business model innovations. This course provides students a critical understanding of the concepts and theories from varying disciplines including finance, management, technology and economic sociology in an interdisciplinary setting. This course will enrich the understanding of students of how FinTech based start-ups are revolutionizing the financial services industry and changing the way businesses operate in a highly disrupt and increasingly uncertain business environment.

Course Outcomes

On successful completion, students will be able to

- develop an in-depth understanding of both theory and practical aspects of innovation in the financial services industry.
- critically understand the FinTech taxonomy and interconnectedness with other disciplines such as finance, technology, management, innovation and economics.
- learn how the new wave of digital banks are making inroads into the traditional financial system and new business models are evolving such as P2P lending.
- explore and evaluate critically the evolution of cryptocurrencies and central bank digital currencies.
- understand how mobile payment apps are changing the landscape of the international payments sector.
- identify and evaluate critically the use of Green FinTech in impact investing, ESG issues and challenges.
- gain a critical overview of issues such as cybersecurity, data protection and developments in FinTech related regulation in various regions.

Contents

6.3 Ethics and FinTech

Literature

Compulsory Reading

Further Reading

- Alt, R./Puschmann, T. (2016): Digitisation of the financial industry - the basics of the Fintech evolution. Springer Gabler, Berlin.
- Azar, E./ Haddad, A.N. (2021): Artificial Intelligence in the Gulf: Challenges and Opportunities. Palgrave Macmillan, London.
- Blakstad, S./ Allen, R. (2018): FinTech Revolution: Universal Inclusion in the New Financial Ecosystem. Palgrave Macmillan, London.
- Goldfinch, P. (2019): A Global Guide to FinTech and Future Payment Trends (Innovation and Technology Horizons). Routledge, Oxfordshire.
- Nafis. A./ Nazim Ali, S. (2020): FinTech, Digital Currency and the Future of Islamic Finance: Strategic, Regulatory and Adoption Issues in the Gulf Cooperation Council. Palgrave Macmillan, London

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Written Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Online Tests
	☑ Video	☑ Guideline
	☑ Audio	
	☑ Slides	

International Taxation

Module Code: DLMFAIT

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Florian Haase (International Taxation)

Contributing Courses to Module

- International Taxation (DLMFAIT01)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Exam, 90 Minutes	

Weight of Module

see curriculum

Module Contents

- Introduction of the International Taxation
- Double Tax Treaties
- Institutional Tax Planning and Management
- Taxation and Globalization
- Challenges of International Taxation

Learning Outcomes

International Taxation

On successful completion, students will be able to

- develop an in-depth understanding of both theory and practical aspects of international taxation.
- understand the types of taxes, how individuals and businesses are taxed and norms of international business taxation.
- demonstrate strong expertise in various double tax treaties, how cross-board business activities are taxed and understand tax evasion and avoidance of double taxation.
- learn about institutional tax planning and management such as rules of anti-avoidance, different tools of transfer pricing and controlled foreign company regimes.
- understand tax competition, role of tax havens and BEPS measures from a globalization perspective.
- identify and evaluate critically the challenges of international taxation such as lack of international tax coordination, tax issues in the age of digital economies, tax treaties dispute resolution mechanisms.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Finance & Tax Accounting	All Master Programs in the Business & Management field

International Taxation

Course Code: DLMFAIT01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Taxation is a very important issue for managers, business organizations, governments, society and other stakeholders. Taxation also affects the size, location, organization style (centralized vs. decentralized) and forms of business organizations. This course provides a comprehensive and nuanced perspective of international taxation both of theory and practice. The students will learn fundamental concepts and terms such as residence, source, double taxation, taxation relief, double tax treaties, active and passive sources of income. To successfully operate in a business environment, students should learn how businesses are internationally taxed and how to avoid the challenges of double taxation. The emphasis of this course is on direct taxation of income and corporation tax of multinational companies. This course aims to equip the knowledge of students to navigate the current challenging international tax landscape by getting a deeper understanding of difficulties in international tax coordination, tax issues in the age of digital economies, tax treaties and dispute resolution mechanisms.

Course Outcomes

On successful completion, students will be able to

- develop an in-depth understanding of both theory and practical aspects of international taxation.
- understand the types of taxes, how individuals and businesses are taxed and norms of international business taxation.
- demonstrate strong expertise in various double tax treaties, how cross-board business activities are taxed and understand tax evasion and avoidance of double taxation.
- learn about institutional tax planning and management such as rules of anti-avoidance, different tools of transfer pricing and controlled foreign company regimes.
- understand tax competition, role of tax havens and BEPS measures from a globalization perspective.
- identify and evaluate critically the challenges of international taxation such as lack of international tax coordination, tax issues in the age of digital economies, tax treaties dispute resolution mechanisms.

Contents

1. Introduction
   - 1.1 History of Taxation
   - 1.2 Basic Terms and Concepts of Taxation

1.3 Types of Taxation
1.4 Taxation of Individuals and Businesses
1.5 Norms of International Business Taxation
1.6 Global Tax Environment

2. Double Taxation Treaties
2.1 Taxation Related to Cross-Board Business Activities
2.2 Capital Gains
2.3 Double Taxation Issues and Double Tax Relief in Practice
2.4 Tax evasion and Avoidance of Double Taxation
2.5 Case Studies

3. Institutional Tax Planning and Management
3.1 Rules of Anti-Avoidance (Structure, Finance)
3.2 Transfer Pricing Tools
3.3 Controlled Foreign Company Regimes

4. Taxation and Globalization
4.1 Tax Competition
4.2 Tax Havens
4.3 BEPS Measures

5. Challenges of International Taxation
5.1 The Future Global Tax Environment
5.2 International Tax Coordination
5.3 European Union and Taxation
5.4 Tax Issues in the Age of Digital Economies
5.5 OECD BEPS Project Implementation
5.6 Tax Treaties and Dispute Resolution Mechanisms

Literature
Compulsory Reading
Further Reading ▪ Herzfeld, M. (2019): International taxation in a Nutshell. 12th edition, West Academic Publishing, Minnesota. ▪ James, S./ Nobes, C. (2018): The economics of taxation. 18th edition, Fiscal Publications, Bedfordshire. ▪ Oats, L./ Mulligan, E. (2019): Principles of International Taxation. 7th edition, Bloomberg Publishing, London.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

3. Semester

Project: Introduction to IFRS

Module Code: DLMFATPIFRS_E

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	MINR01-02_E	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Sebastian Holzmann (Project: Introduction to IFRS)

Contributing Courses to Module

- Project: Introduction to IFRS (DLMFATPIFRS01_E)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Written Assessment: Project Report	

Weight of Module

see curriculum

Module Contents

Project: Introduction to IFRS shows how the International Financial Reporting Standards (IFRS), which are initially kept very formal, are concretely applied in practice. In this context, participants are also trained in communication skills capturing the theory-based knowledge. A critical evaluation of the project success and the development of specific recommendations for similar projects, in the context of the goals set at the beginning, is mandatory.

Learning Outcomes

Project: Introduction to IFRS

On successful completion, students will be able to

- apply their theory-based knowledge of IFRS as a sub-field of external accounting to a project in practice and apply the principles of project management in the process.
- experience the complexity of transferring theory-based regulations into practice and understand the limited possibility of complete planning as well as develop practical alternatives to the original planning in case of implementation difficulties and implement them at short notice.
- experience the interdisciplinary relevance of IFRS within business administration in thepractical implementation and to sufficiently appreciate the target group-specific motivations and interests in the context of external accounting.
- successfully ensure the communication with all relevant stakeholders as part of a practical project in the framework of external accounting to achieve the project objective efficiently.
- critically evaluate the success of the practice project in relation to the theory-based objectives and develop recommendations for action for similarly designed projects in the future in order to optimize the project success.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Finance & Tax Accounting	All Master Programs in the Business & Management field

Project: Introduction to IFRS

Course Code: DLMFATPIFRS01_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	MINR01-02_E

Course Description

The project supports the students in transferring the theoretical and strongly principles-based contents of the International Financial Reporting Standards (IFRS) in the context of external accounting to a concrete practical project and thereby experiencing important application-oriented insights from project management in the context of external accounting. In addition to the transfer of theory as well as regulations and possible situations, that were not foreseen in the original project planning, the students learn to develop alternative solutions under realistic conditions that are as adequate as possible in order to ensure the success of the project.
In doing so, students also learn about the thoroughly interdisciplinary character of external accounting, especially in the field of application of IFRS in everyday life, when students have to concretely communicate their theory- and principle-based planning to various stakeholders and show leadership skills, even in stressful situations. In addition to the successful implementation of a practical project, students critically evaluate the success of the project in relation to the goals set at the beginning. This procedure ultimately leads to concrete recommendations for action for similar projects.

Course Outcomes

On successful completion, students will be able to

- apply their theory-based knowledge of IFRS as a sub-field of external accounting to a project in practice and apply the principles of project management in the process.
- experience the complexity of transferring theory-based regulations into practice and understand the limited possibility of complete planning as well as develop practical alternatives to the original planning in case of implementation difficulties and implement them at short notice.
- experience the interdisciplinary relevance of IFRS within business administration in thepractical implementation and to sufficiently appreciate the target group-specific motivations and interests in the context of external accounting.
- successfully ensure the communication with all relevant stakeholders as part of a practical project in the framework of external accounting to achieve the project objective efficiently.
- critically evaluate the success of the practice project in relation to the theory-based objectives and develop recommendations for action for similarly designed projects in the future in order to optimize the project success.

Contents

- The basics of International Financial Reporting Standards (IFRS) are concretely transferred to a practical project in this course, in which the student shows how the transfer of theory-based regulations proceeds and how, in this context, the relevant stakeholders and addressees of external accounting are reached. Within the scope of the project, the transfer of one aspect of the IFRS application is presented and critically evaluated. Particular attention is paid to the fact that the application of IFRS is case-related, which ensures a high level of practical relevance. The course requires its students to examine theoretical considerations and concrete IFRS for their practical suitability and to take sufficient account of the different addressees as well as various environmental scenarios. Through the interaction on the "living object", the student not only gains important insights of a practical transfer of his theory- and rule-based knowledge in the field of IFRS and external accounting, but he also promotes his social competencies.

Literature

Compulsory Reading

Further Reading

- Bensadon, D./Praquin, N. (2016): IFRS in a Global World. International and Critical Perspectives on Accounting. Springer International Publishing, Switzerland.
- Collins, S. (2012): IFRS for Dummies. John Wiley & Sons, New Jersey
- Kieso, D., E./Weygandt J. J./Warfield T. D. (2020): Intermediate Accounting IFRS. 4th edition, John Wiley & Sons, New Jersey
- Revsine, L./ Collins D./ Johnson B./Mittelstaedt, F./ Soffer L. (2021): Financial Reporting and Analysis. 8th edition, McGraw Hill, New York

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Project

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Written Assessment: Project Report

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
120 h	0 h	30 h	0 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Slides	☑ Guideline

Seminar: Current Issues in Corporate Finance

Module Code: DLMFATSAACF_E

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	5	150 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Muhammad Ashfaq (Seminar: Current Issues in Corporate Finance)

Contributing Courses to Module

- Seminar: Current Issues in Corporate Finance (DLMFATSAACF01_E)

Module Exam Type

Module Exam	Split Exam
Study Format: Distance Learning Written Assessment: Research Essay	

Weight of Module

see curriculum

Module Contents

The module deals with selected aspects of corporate finance and provides space to new trends and current problems in the field of corporate finance. Theory-related content from corporate finance is linked to an application-oriented and current context. In this way, the practical relevance of corporate finance as an application-oriented sub-discipline of finance becomes clear.

Learning Outcomes

Seminar: Current Issues in Corporate Finance

On successful completion, students will be able to

- work independently on a given topic in the field of corporate finance.
- independently research topic-specific literature and evaluate it in a target-oriented manner.
- elaborate on important topic-specific characteristics, connections and findings.
- understand corporate finance as an important sub-discipline of finance.
- analyze and evaluate the interest groups in the context of corporate finance with their situation-dependent individual motivations and interests.
- identify problem areas within corporate finance and develop individual solutions as well as recommendations for action for specific interest groups.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Finance & Tax Accounting	All Master Programs in the Business & Management field

Seminar: Current Issues in Corporate Finance

Course Code: DLMFATSAACF01_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

The seminar deals with selected aspects of corporate finance and attempts to address current problems and topics in the field of corporate finance. Concrete topics are addressed, which do not understand corporate finance as a purely theory-related scientific discipline, but rather should lead the students to use the theory of corporate finance as an instrument to solve current problems in business practice. Specifically in the context of corporate financing decisions, students will develop recommendations for action depending on the interest group and the perspective taken.

Course Outcomes

On successful completion, students will be able to

- work independently on a given topic in the field of corporate finance.
- independently research topic-specific literature and evaluate it in a target-oriented manner.
- elaborate on important topic-specific characteristics, connections and findings.
- understand corporate finance as an important sub-discipline of finance.
- analyze and evaluate the interest groups in the context of corporate finance with their situation-dependent individual motivations and interests.
- identify problem areas within corporate finance and develop individual solutions as well as recommendations for action for specific interest groups.

Contents

- Each participant must prepare a research essay on an assigned individual topic. Theoretical content from corporate finance is linked to an application-related and mostly current context, whereby the practical relevance of corporate finance as an application-oriented sub-discipline of finance becomes clear. In particular - but not only - the following topics are in the focus of attention: Microfinance, in-depth analysis of special financing vehicles (e.g. crowdfunding, private equity, venture capital, business angels, corporate venture funds, family office), debt funds, Islamic finance, social and sustainable finance, FinTechs, TechFins.

Literature
Compulsory Reading
Further Reading ▪ Berk, J./ DeMarzo, P. (2016) Corporate Finance: Global Edition. 4th edition, Pearson Education, London. ▪ Dietmar, E./J. Häcker (2012): Applied International Corporate Finance. Verlag Franz Vahlen, München. ▪ Lehner, O. (2018): Routledge Handbook of Social and Sustainbale Finance. Routledge, New York. ▪ Swales, J./ C. Feak (2012): Academic Writing for Graduate Students: Essential talks and skills. 3rd edition, The University of Michigan Press, Michigan.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Seminar

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Written Assessment: Research Essay

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
120 h	0 h	30 h	0 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Slides	☑ Guideline

Management Consulting

Module Code: MWBC-01_E

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Hashem Zarafat (Management Consulting I) / Hashem Zarafat (Management Consulting II)

Contributing Courses to Module

- Management Consulting I (MWBC01-01_E)
- Management Consulting II (MWBC02-01_E)

Module Exam Type

Module Exam	Split Exam
	Management Consulting I • Study Format "Distance Learning": Exam, 90 Minutes Management Consulting II • Study Format "Distance Learning": Exam, 90 Minutes

Weight of Module

see curriculum

Module Contents

Management Consulting I

- Management Consulting as a Professional Service
- Market Segments and Characteristics
- Typical Reasons and Situations for Consulting Usage
- Consulting Organizations and Business Models
- Consulting Projects and Project Management
- Effective Reasoning
- Effective Communication

Management Consulting II

- Porter's Generic Strategies
- Segmentation and Portfolio Analysis
- Optimizing Operations
- Investment Decisions
- Innovation and Disruption
- Putting Everything into Practice: Case for Self-Study

Learning Outcomes

Management Consulting I

On successful completion, students will be able to

- describe the principle importance of management consulting for the economy as a whole and companies representing the supply side of the economy.
- understand what drives demand for consulting services and why consultants are employed.
- explain set-up and business model of consulting firms and how consulting projects are conducted.
- master selected principles of analytical thinking as well as effective communication.

Management Consulting II

On successful completion, students will be able to

- understand the generic strategic positionings companies can adopt and how these positionings link to the industry life cycle.
- apply some of the fundamental concepts and tools management consultants use to support clients in adopting either of the principle strategic positionings.
- apply the combined body of knowledge to a complex business problem and derive actionable recommendations for action.

Links to other Modules within the Study Program	Links to other Study Programs of the University
This module is similar to other modules in the field of Business Administration & Management	All Master Programs in the Business & Management field

Management Consulting I

Course Code: MWBC01-01_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Economies can be viewed as self-regulating entities in which innovations give rise to Creative Disruption. This leads to a continuous reconstruction of economies such that new businesses replace old businesses leading to new ways of value creation (Schumpeter, 1934). Economic participants employ management consultants to help them drive and manage this creative disruption and the corresponding change. In doing so, management consultants increase the competitiveness of their clients. The contributions of management consulting at the level of individual companies and the economy as a whole are therefore evident and companies themselves have adopted consulting methods in their standard tool set. Management consultants need a differentiated profile of professional-methodical and personal-social competencies. Professional competencies include a profound knowledge of relevant analytical methods and tools as well as basic and specialized knowledge of business management and strategic management. This is complemented by a profound understanding of markets and social and economic developments. Consultants must be able to plan and implement consulting projects for sustainable corporate value enhancement on the basis of strategic concepts and to monitor their success. Personal and social competencies complement their technical and methodological skills. They enable consultants to understand client expectations, to tailor consulting concepts to individual consulting needs and to actively shape consultant-client relationships in the sense of a value-adding performance partnership.In Management Consulting I, students learn why companies hire consultants and how consulting firms and projects are set-up and managed. In addition, students are exposed to selected fundamental tools of logical reasoning and effective communication that form the basis of the day-to-day work of consultants.

Course Outcomes

On successful completion, students will be able to

- describe the principle importance of management consulting for the economy as a whole and companies representing the supply side of the economy.
- understand what drives demand for consulting services and why consultants are employed.
- explain set-up and business model of consulting firms and how consulting projects are conducted.
- master selected principles of analytical thinking as well as effective communication.

Contents

1. Management Consulting as a Professional Service

1.1 Definition and Disambiguation
1.2 History of Management Consulting
1.3 Megatrends as Drivers for Consulting Services
1.4 Description of Market Segments and Major Players

2. Typical Reasons and Situations for Consulting Usage
2.1 Complementing Managerial Resources: Capacity, Skill, and Expertise
2.2 Manifest Crises: Strategy, Profitability, and Liquidity Crises
2.3 Justification and Second Opinion: Workforce, Owners, and General Public

3. Consulting Organizations and Business Models
3.1 Business Models and Organizational Set-ups
3.2 Key Success Factors: Insight-Impact-Trust and Recruiting
3.3 Contractual and Ethical Considerations

4. Consulting Projects and Project Management
4.1 The Consulting Project: Set-up and Execution
4.2 Project Management: How Consultants Get Organized
4.3 Evaluation: Do Good and Talk About It

5. Effective Reasoning
5.1 Encompassing the World: The MECE concept
5.2 The Art of Reasoning: Deduction and Induction
5.3 Finding Interdependencies: Correlation and Causal Relationships

6. Effective Communication
6.1 Graphical Representations of Information
6.2 Principles of Good Slide Design
6.3 The Pyramid Principle and the Elevator Speech

Literature

Compulsory Reading

Further Reading

- Bono, E. de. (repr 2002, 1982): De Bono's Thinking Course (new edition): Powerful Tools to Transform Your Thinking. rev. and updated ed., BBC Books, London.
- Christensen, C. M./ Wang, D./ van Bever, D. (2013): Consulting on the Cusp of Disruption: Competitive Strategy. Harvard Business Review91, no. 10: 106-114.
- Minto, B. (2001): The pyramid principle: Present your thinking so clearly that the ideas jump off the page and into the reader's mind. 3rd ed., FT Publishing International, New Jersey.
- Schumpeter, J. A. (1934): The Theory of Economic Development: An Inquiry into Profits, Capital, Credit, Interest, and the Business Cycle. Harvard economic studies: vol. XLVI. Harvard University Press, Cambridge.
- Zelazny, G. (2013). Say it with charts: The executive's guide to visual communication. 4th edition, McGraw-Hill Professional, New York.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Management Consulting II

Course Code: MWBC02-01_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Economies can be viewed as self-regulating entities in which innovations give rise to Creative Disruption. This leads to a continuous reconstruction of economies such that new businesses replace old businesses leading to new ways of value creation (Schumpeter, 1934). Economic participants employ management consultants to help them drive and manage this creative disruption and the corresponding change. In doing so, management consultants increase the competitiveness of their clients. The contributions of management consulting at the level of individual companies and the economy as a whole are therefore evident and companies themselves have adopted consulting methods in their standard tool set. Management consultants need a differentiated profile of professional-methodical and personal-social competencies. Professional competencies include a profound knowledge of relevant analytical methods and tools as well as basic and specialized knowledge of business management and strategic management. This is complemented by a profound understanding of markets and social and economic developments. Consultants must be able to plan and implement consulting projects for sustainable corporate value enhancement on the basis of strategic concepts and to monitor their success. Personal and social competencies complement their technical and methodological skills. They enable consultants to understand client expectations, to tailor consulting concepts to individual consulting needs and to actively shape consultant-client relationships in the sense of a value-adding performance partnership.In Management Consulting II, case examples are used to familiarize students with the standard tool set of management consultants to solve typical business problems and make appropriate recommendations for action. At the end of the course, student groups get the chance to apply their combined knowledge to a complex business case and present and discuss their findings during the course tutorial.

Course Outcomes

On successful completion, students will be able to

- understand the generic strategic positionings companies can adopt and how these positionings link to the industry life cycle.
- apply some of the fundamental concepts and tools management consultants use to support clients in adopting either of the principle strategic positionings.
- apply the combined body of knowledge to a complex business problem and derive actionable recommendations for action.

Contents

Literature
Compulsory Reading
Further Reading ▪ Goldratt, E. M./ Cox, J. (1993): The goal: A process of ongoing improvement. 2nd rev. ed., Gower, Aldershot. ▪ Juran, J. M. (1995): Managerial breakthrough: The classic book on improving management performance. Rev. ed., internat. ed., McGraw-Hill, New Jersey. ▪ Keeley, L. (2013): Ten types of innovation: The discipline of building breakthroughs. John Wiley & Sons, New Jersey. ▪ Kim, W. C. / Mauborgne, R. (2015): Blue ocean strategy: How to create uncontested market space and make the competition irrelevant. revised and expanded edition, Harvard business School Press, Cambridge. ▪ Porter, M. E. (1998): Competitive advantage: Creating and sustaining superior performance: with a new introduction. 2nd ed., Free Press, New York

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Data Science and Analytics

Module Code: DLMBDSA

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Ulrich Kerzel (Data Science) / Prof. Dr. Andrew Adjah Sai (Analytical Software and Frameworks)

Contributing Courses to Module

- Data Science (DLMBDSA01)
- Analytical Software and Frameworks (DLMBDSA02)

Module Exam Type

Module Exam	Split Exam
	Data Science • Study Format "myStudies": Exam, 90 Minutes • Study Format "Distance Learning": Exam, 90 Minutes Analytical Software and Frameworks • Study Format "Distance Learning": Written Assessment: Written Assignment • Study Format "myStudies": Written Assessment: Written Assignment

Weight of Module

see curriculum

Module Contents

Data Science

- Introduction to data science
- Use cases and performance evaluation
- Pre-processing of data
- Processing of data
- Selected mathematical techniques
- Selected artificial intelligence techniques

Analytical Software and Frameworks

- Introduction to analytical software and frameworks
- Data storage
- Statistical modeling
- Machine learning
- Cloud computing platforms
- Distributed computing
- Database technologies

Learning Outcomes

Data Science

On successful completion, students will be able to

- identify use cases and evaluate the performance of data-driven approaches.
- understand how domain specific knowledge for a particular application context is required to identify objectives and value propositions for data science use cases.
- appreciate the role and necessity for business-centric model evaluation apposite to the respective area of application.
- comprehend how data are pre-processed in preparation for analysis.
- develop typologies for data and ontologies for knowledge representation.
- decide for appropriate mathematical algorithms to utilize data analysis for a given task.
- understand the value, applicability, and limitations of artificial intelligence for data analysis.

Analytical Software and Frameworks

On successful completion, students will be able to

- comprehend how cloud computing and distributed computing support the field of data analytics.
- understand in-memory database technologies for real-time analytics.
- apply advanced statistics and machine learning solutions to solve data analysis problems.
- compare the capabilities and limitations of the presented software solutions.
- understand how to identify the right technological solution for a specific application domain.

Links to other Modules within the Study Program	Links to other Study Programs of the University
This module is similar to other modules in the field of Data Science & Artificial Intelligence	All Master Programmes in the IT & Technology field

Data Science

Course Code: DLMBDSA01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

The course provides the framework to create value from data. After an introduction the course covers how to identify suitable use cases and evaluate the performance of data-driven methods. In an interdisciplinary approach, the requirements from a specific application domain need to be understood and transferred to the technological understanding to identify the objectives and value proposition of a Data Science project. The course covers techniques for the technical processing of data and then introduces advanced mathematical techniques and selected methods from artificial intelligence that are used to analyze data and make predictions.

Course Outcomes

On successful completion, students will be able to

- identify use cases and evaluate the performance of data-driven approaches.
- understand how domain specific knowledge for a particular application context is required to identify objectives and value propositions for data science use cases.
- appreciate the role and necessity for business-centric model evaluation apposite to the respective area of application.
- comprehend how data are pre-processed in preparation for analysis.
- develop typologies for data and ontologies for knowledge representation.
- decide for appropriate mathematical algorithms to utilize data analysis for a given task.
- understand the value, applicability, and limitations of artificial intelligence for data analysis.

Contents

1. Introduction to Data Science
    - 1.1 Overview of Data Science
    - 1.2 Terms and Definitions
    - 1.3 Applications & Notable Examples
    - 1.4 Sources of Data
    - 1.5 Structured, Unstructured, Streaming
    - 1.6 Typical Data Sources and their Data Type
    - 1.7 The 4 V's of Data: Volume, Variety, Velocity, Veracity
    - 1.8 Introduction to Probability Theory
    - 1.9 What Are Probabilities and Probability Distributions

1.10 Introduction to Bayesian Statistics
1.11 Relation to Data Science: Prediction as a Probability

2. Use Cases and Performance Evaluation
   2.1 Identification of Use Cases for Data Science
   2.2 Identifying Data Science Use Cases
   2.3 From Prediction to Decision: Generating Value from Data Science
   2.4 Evaluation of Predictions
   2.5 Overview of Relevant Metrics
   2.6 Business-centric Evaluation: the Role of KPIs
   2.7 Cognitive Biases and Decision-making Fallacies

3. Pre-Processing of Data
   3.1 Transmission of Data
   3.2 Data Quality and Cleansing of Data
   3.3 Transformation of Data (Normalization, Aggregation)
   3.4 Reduction of Data Dimensionality
   3.5 Data Visualisation

4. Processing of Data
   4.1 Stages of Data Processing
   4.2 Methods and Types of Data Processing
   4.3 Output Formats of Processed Data

5. Selected Mathematical Techniques
   5.1 Linear Regression
   5.2 Principal Component Analysis
   5.3 Clustering
   5.4 Time-series Forecasting
   5.5 Overview of Further Approaches

6. Selected Artificial Intelligence Techniques
   6.1 Support Vector Machines
   6.2 Neural Networks and Deep Learning
   6.3 Feed-forward Networks
   6.4 Recurrent Networks and Memory Cells
   6.5 Convolutional Networks
   6.6 Reinforcement Learning

6.7 Overview of Further Approaches

Literature

Compulsory Reading

Further Reading

- Akerar, R., & Sajja, P.S. (2016). Intelligent techniques for data science. Cham: Springer.
- Bruce, A., & Bruce, P. (2017). Practical statistics for data scientists: 50 essential concepts. Newton, MA: O'Reilly Publishers.
- Fawcett, T. & Provost, F. (2013). Data science for business: What you need to know about data mining and data-analytic thinking. Newton, MA: O'Reilly Media.
- Hodeghatta, U. R., & Nayak, U. (2017). Business analytics using R – A practical approach. Berkeley, CA: Apress Publishing. (Database: ProQuest).
- Liebowitz, J. (2014). Business analytics: An introduction. Boca Raton, FL: Auerbach Publications. (Available online).
- Runkler, T. A. (2012). Data analytics: Models and algorithms for intelligent data analysis. Wiesbaden: Springer Vieweg.
- Skiena, S. S. (2017). The data science design manual. Cham: Springer.

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Analytical Software and Frameworks

Course Code: DLMBDSA02

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Analytical Software and Frameworks provides insight into contemporary software and platforms solutions for data analytics in business. The course introduces relevant frameworks and software used in modern data science projects. Commercial and open-source for cloud computing, distributed computing and machine learning, as well as a commercial development platform for in-memory database analytics, are covered. Additional software solutions may be covered by the lecturer as convenient. In particular in the written assignment, students are required to apply their technological knowledge to a specific scenario which requires interdisciplinary thinking of how to merge the particularities of a given application domain with the technological options.

Course Outcomes

On successful completion, students will be able to

- comprehend how cloud computing and distributed computing support the field of data analytics.
- understand in-memory database technologies for real-time analytics.
- apply advanced statistics and machine learning solutions to solve data analysis problems.
- compare the capabilities and limitations of the presented software solutions.
- understand how to identify the right technological solution for a specific application domain.

Contents

1. Introduction
   - 1.1 Software Systems
   - 1.2 Frameworks
   - 1.3 Distributed Computing
   - 1.4 Databases and Data Warehousing
2. Data Storage
   - 2.1 Data Clustering
   - 2.2 Data Replication
   - 2.3 Data Indexing
   - 2.4 Data Warehousing
3. Statistical Modeling Frameworks

Literature

Compulsory Reading

Further Reading

- Konstantinos Domdouzis, Peter Lake, & Paul Crowther. (2021). Concise Guide to Databases: A Practical Introduction: Vol. Second edition Konstantinos Domdouzis, Peter Lake, Paul Crowther. Springer.
- Perkins, L., Redmond, E., & Wilson, J. R. (2018). Seven Databases in Seven Weeks: A Guide to Modern Databases and the NoSQL Movement: Vol. Second edition. Pragmatic Bookshelf.
- Keith Gordon. (2022). Principles of Data Management: Facilitating Information Sharing: Vol. Third edition. BCS, The Chartered Institute for IT.
- Mahanti, R. (2019). Data quality: dimensions, measurement, strategy, management, and governance /. ASQ Quality Press.
- Avinash Navlani, Armando Fandango, & Ivan Idris. (2021). Python Data Analysis: Perform Data Collection, Data Processing, Wrangling, Visualization, and Model Building Using Python: Vol. Third edition. Packt Publishing.
- Gayathri Rajagopalan. (2021). A Python Data Analyst's Toolkit: Learn Python and Python-based Libraries with Applications in Data Analysis and Statistics. Apress.
- Latifian, A. (2022). How does cloud computing help businesses to manage big data issues. Kybernetes, 51(6), 1917–1948.
- Wolfram Wingerath, Norbert Ritter, & Felix Gessert. (2019). Real-Time & Stream Data Management: Push-Based Data in Research & Practice. Springer.
- Alka Jarvis, Jose Johnson, & Prakash Ananad. (2022). Successful Management of Cloud Computing and DevOps. ASQ Quality Press.
- Golightly, L., Chang, V., Xu, Q. A., Gao, X., & Liu, B. S. (2022). Adoption of cloud computing as innovation in the organization. International Journal of Engineering Business Management, 14, 1–17.
- J. Dinesh Peter, Amir H. Alavi, & Bahman Javadi. (2018). Advances in Big Data and Cloud Computing: Proceedings of ICBDCC18 (Vol. 1st ed. 2019). Springer.
- Sharma, S., Chang, V., Tim, U. S., Wong, J., & Gadia, S. (2019). Cloud and IoT-based emerging services systems. Cluster Computing, 22(1), 71–91.
- Alejandro Vaisman, & Esteban Zimányi. (2022). Data Warehouse Systems: Design and Implementation: Vol. Second edition. Springer.
- Harsh Chawla, & Pankaj Khattar. (2020). Data Lake Analytics on Microsoft Azure: A Practitioner's Guide to Big Data Engineering: Vol. 1st ed. Apress.
- Andreas Meier, & Michael Kaufmann. (2019). SQL & NoSQL Databases: Models, Languages, Consistency Options and Architectures for Big Data Management. Springer Vieweg.
- Lindsay, D., Gill, S. S., Smirnova, D., & Garraghan, P. (2021). The evolution of distributed computing systems: from fundamental to new frontiers. Computing, 103(8), 1859–1878.
- Rashmi Ranjan Rout, Soumya Kanti Ghosh, Prasanta K. Jana, Asis Kumar Tripathy, Jyoti Prakash Sahoo, & Kuan-Ching Li. (2022). Advances in Distributed Computing and Machine Learning: Proceedings of ICADCML 2022. Springer.
- Rehman, T. B. (2018). Cloud computing basics. Sterling, VA: Stylus Publishing, LLC.
- M. Tamer Özsu, & Patrick Valduriez. (2019). Principles of Distributed Database Systems. Springer.
- Cloud networking and storage. (2020). CompTIA Cloud Essentials+ Study Guide; Page 35-76.
- Robert Johansson. (2018). Numerical Python: Scientific Computing and Data Science Applications with Numpy, SciPy and Matplotlib. Apress.
- Ashwin Pajankar, & Aditya Joshi. (2022). Hands-on Machine Learning with Python: Implement Neural Network Solutions with Scikit-learn and PyTorch. Apress.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Written Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests
☑ Video	☑ Guideline
☑ Audio	
☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Written Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests

Supply Chain and Sourcing Management

Module Code: MWCH_E

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Dr. Guido Schmidt (Global Supply Chain Management) / Dr. Guido Schmidt (Supply Chain Risk Management and Controlling)

Contributing Courses to Module

- Global Supply Chain Management (MWCH01_E)
- Supply Chain Risk Management and Controlling (MWCH02_E)

Module Exam Type

Module Exam	Split Exam
	Global Supply Chain Management • Study Format "Distance Learning": Exam, 90 Minutes • Study Format "myStudies": Exam, 90 Minutes Supply Chain Risk Management and Controlling • Study Format "myStudies": Exam, 90 Minutes • Study Format "Distance Learning": Exam, 90 Minutes

Weight of Module

see curriculum

Module Contents

Global Supply Chain Management

- Value networks - motives, typologies, goals
- Directions of impact of SCM strategies

Supply Chain Risk Management and Controlling

- SCM instruments
- Controlling systems in value networks
- Risk management in value networks

Learning Outcomes

Global Supply Chain Management

On successful completion, students will be able to

- specify the goals and tasks of supply chain management and how it differs from pure logistics management.
- specify the tools and instruments for designing SCM.
- list possible measures to avoid obstacles in the implementation and operation of supply chains.
- assess the potential impact of coordinating collaborations on supply chain management.
- name the basic supply, disposal and recycling strategies and indicate their contents.
- indicate the motives for quality management in SCM and the methods and instruments used.
- assess which business software can support and control the functions of the supply chain.

Supply Chain Risk Management and Controlling

On successful completion, students will be able to

- assess tasks of the controlling department and evaluate problems in implementation of controlling systems in supply chains.
- assess the significance of key figures in supply chain controlling and know how these are used.
- reflect on instruments of SC controlling and determine combinations of classical and innovative controlling instruments.
- determine when SCM software is used in controlling and what is required for their implementation.
- explain the tools of controlling and apply them in practice.
- name and explain options that influence the success of a supply chain, why risk management is carried out within supply chains and compatible strategies for supply chains.
- understand the organizational design with System Dynamics and the use in the supply chain management.

Links to other Modules within the Study Program	Links to other Study Programs of the University
This module is similar to other modules in the fields of Transportation & Logistics	All Master Programs in the Transport & Logistics fields

Global Supply Chain Management

Course Code: MWCH01_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

A problem-centered understanding of global value networks requires knowledge of their motives and goals. Furthermore, in view of the apparent diversity, it seems particularly useful to systematize these networks in certain typologies. On the basis of such systematizations it is then possible to systematize the spectrum of strategically relevant questions and design options in the field of SCM in a differentiated form. In addition, this also makes it possible to present the instrumental categories of SCM that are particularly relevant in this context.

Course Outcomes

On successful completion, students will be able to

- specify the goals and tasks of supply chain management and how it differs from pure logistics management.
- specify the tools and instruments for designing SCM.
- list possible measures to avoid obstacles in the implementation and operation of supply chains.
- assess the potential impact of coordinating collaborations on supply chain management.
- name the basic supply, disposal and recycling strategies and indicate their contents.
- indicate the motives for quality management in SCM and the methods and instruments used.
- assess which business software can support and control the functions of the supply chain.

Contents

1. Motives and Effects of Logistics Value Networks
   - 1.1 What does Supply Chain Management mean?
   - 1.2 What is logistics management?
   - 1.3 Service providers in the supply chain
   - 1.4 Importance of Supply Chain Management
2. Typologies of SCM and design models
   - 2.1 Supply chain strategy
   - 2.2 Instruments for supply chain strategies
   - 2.3 Inventory Reduction in Warehouse Management
   - 2.4 Freight cost reduction within the framework of the transport cost policy

2.5 Efficient Replenishment

3. Problem-oriented concepts and corresponding management concepts
   - 3.1 Problems in the supply chain
   - 3.2 Interfaces in the Supply Chain
   - 3.3 The Bullwhip Effect
   - 3.4 Collaborative Planning, Forecasting and Replenishment (CPFR)

4. Tasks and goals of the SCM
   - 4.1 Tasks in Supply Chain Management
   - 4.2 Goals of Supply Chain Management
   - 4.3 Sustainable Supply Chain Management (SSCM)

5. Cooperation and coordination
   - 5.1 The Corporate Strategy
   - 5.2 Sensible corporate strategies: Instruments and Methods
   - 5.3 Strategic alliances in the context of supply chain management
   - 5.4 Requirements for successful cooperation
   - 5.5 Bundling of activities and process adjustments in cooperations

6. Supply, disposal and recycling strategies
   - 6.1 Supply strategies
   - 6.2 Disposal strategies
   - 6.3 Recycling, reuse/recycling and the corresponding strategies

7. Quality assurance
   - 7.1 Quality management systems
   - 7.2 Quality Assurance in Supply Chain Management
   - 7.3 Methods in quality management
   - 7.4 Instruments in organizational design

8. Information retrieval
   - 8.1 Information Technology in Supply Chain Management
   - 8.2 Business Software
   - 8.3 The Balanced Scorecard as a control instrument

Literature

Compulsory Reading

Further Reading

- Arndt, H. (2010): Supply Chain Management. Optimization of logistic processes. 5th edition, Gabler, Wiesbaden.
- Chopra, S./Meindl, P. (2007): Supply Chain Management. Strategy, Planning and Operation. 3rd edition, Pearson, New Jersey.
- Cohen, S./Roussel, J. (2006): Strategic Supply Chain Management. Springer, Berlin/ Heidelberg.
- Corsten, H./Gössinger, R. (2008): Introduction to Supply Chain Management. 2nd edition, Oldenbourg, Munich.
- Handfield, R. B./Nichols, E. L. (2008): Introduction to Supply Chain Management. Prentice Hall, Upper Saddle River, NJ.
- Petry, T. (2006): Network strategy. Core of an integrated management of corporate networks. Gabler, Wiesbaden.
- Pfohl, H. C. (2009): Logistics systems. Fundamentals of Business Administration. 8th Edition, Springer, Berlin.
- Schulte, C. (2009): Logistics. Ways to optimize the supply chain. 5th edition, Vahlen, Munich.
- Simchi-Levi, D./Kaminsky, P./Simchi-Levi, E. (2008): Designing and Managing the Supply Chain. Concepts, Strategies and Case Studies. 3rd edition, McGraw-Hill, Boston.
- Werner, H. (2010): Supply Chain Management. Basics, strategies, instruments. Springer, Berlin.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests

Supply Chain Risk Management and Controlling

Course Code: MWCH02_E

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Global value networks prove to be particularly dynamic and sometimes fragile constructions. This observation draws attention to two important aspects of SCM: On the one hand, the need to develop an effective and efficient controlling system for such supply chains. The controlling information generated via key figure systems can make important contributions to the stabilization and optimization of the value-added network. On the other hand, to the necessity of a systematic risk management, with the focus on early identification and future prospects.

Course Outcomes

On successful completion, students will be able to

- assess tasks of the controlling department and evaluate problems in implementation of controlling systems in supply chains.
- assess the significance of key figures in supply chain controlling and know how these are used.
- reflect on instruments of SC controlling and determine combinations of classical and innovative controlling instruments.
- determine when SCM software is used in controlling and what is required for their implementation.
- explain the tools of controlling and apply them in practice.
- name and explain options that influence the success of a supply chain, why risk management is carried out within supply chains and compatible strategies for supply chains.
- understand the organizational design with System Dynamics and the use in the supply chain management.

Contents

1. Basics of controlling in and of supply chains
   - 1.1 Conceptual design of controlling in supply chain management systems
   - 1.2 The importance of controlling in the supply chain
   - 1.3 Cost Tracking
   - 1.4 Different types of supply chain controlling
2. Key figure systems in the supply chain 2.1 Meaning of key figures
   - 2.1 Types of key figures in the supply chain

2.2 Visualization of key figures

3. Instruments in Supply Chain Controlling
   - 3.1 SCOR models as control instruments
   - 3.2 From traditional to innovative instruments

4. Controlling the Supply Chain in Connection with Information Technology
   - 4.1 ERP Systems
   - 4.2 CRM and SCM Systems
   - 4.3 Case study for the implementation of an SCM system
   - 4.4 Success Factors for the Use of SCM Software

5. Tools of Controlling in the Supply Chain
   - 5.1 Activity-Based Costing
   - 5.2 Benchmarking

6. Risk Management in the Supply Chain
   - 6.1 Risks in the Supply Chain
   - 6.2 Sources of risk in the supply chain
   - 6.3 Risks and Business Success

7. Risk policy strategies in the supply chain
   - 7.1 Risk Management within the Supply Chain
   - 7.2 Risk Analysis
   - 7.3 Risk Assessment
   - 7.4 Risk provisioning

8. Organizational design through systems thinking and simulation approaches
   - 8.1 Fundamentals of organizational design
   - 8.2 System Dynamics: System thinking and simulation
   - 8.3 Active Data Warehousing as a technological approach for supply chain controlling and risk management

Literature

Compulsory Reading

Further Reading

- Chopra, S./Meindl, P. (2007): Supply Chain Management. Strategy, Planning and Operation. 3rd edition, Pearson, New Jersey.
- Cohen, S./Roussel, J. (2006): Strategic Supply Chain Management. Springer, Berlin/ Heidelberg.
- Corsten, H./Gössinger, R. (2008): Introduction to Supply Chain Management. 2nd edition, Oldenbourg, Munich.
- Handfield, R. B./Nichols, E. L. (2008): Introduction to Supply Chain Management. Prentice Hall, Upper Saddle River, NJ.
- Petry, T. (2006): Network strategy. Core of an integrated management of corporate networks. Gabler, Wiesbaden.
- Pfohl, H. C. (2009): Logistics systems. Fundamentals of Business Administration. 8th edition, Springer, Berlin.
- Schulte, C. (2009): Logistics. Ways to optimize the supply chain. 5th edition, Vahlen, Munich.
- Simchi-Levi, D./Kaminsky, P./Simchi-Levi, E. (2008): Designing and Managing the Supply Chain. Concepts, Strategies and Case Studies. 3rd edition, McGraw-Hill, Boston.

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Managing in a Global Economy and Negotiation

Module Code: DLMBAEMGEN-01

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Jürgen Matthias Seeler (Managing in a Global Economy) / Prof. Dr. Georg Berkel (Negotiation)

Contributing Courses to Module

- Managing in a Global Economy (DLMBGE01)
- Negotiation (DLMNEGE01-01)

Module Exam Type

Module Exam	Split Exam
	Managing in a Global Economy • Study Format "myStudies": Exam, 90 Minutes • Study Format "Distance Learning": Exam, 90 Minutes Negotiation • Study Format "myStudies": Oral Assignment • Study Format "Distance Learning": Oral Assignment

Weight of Module

see curriculum

Module Contents

Managing in a Global Economy

- The nature of international business and multinational enterprises
- Strategic management and globalization
- International business operations management
- Organizational structures of international business
- Cultural diversity and international business

Negotiation

- The significance and nature of negotiation
- The distribution of value
- Distributive negotiation tactics
- The creation of value
- Value creation negotiation tactics
- The negotiator's dilemma
- Learning to negotiate

Learning Outcomes

Managing in a Global Economy

On successful completion, students will be able to

- Recognize and explain the cultural, social, economic, historical, and political differences that affect strategic decision making on an international/global scale.
- Gather specific information and conduct reliable assessments of the opportunities and risks related to business activities in different geographical market regions and specific national markets.
- Describe the impact of culture on international business activities.
- Identify different options for market entry and market development and participate in strategic planning activities that address these issues.
- Design and evaluate different organizational structures for international businesses and design measures to optimize organizational structures for international operations.
- Design, evaluate, and optimize human resource management practices for global and multinational companies.
- Explain options for international marketing and select an appropriate marketing mix relative to specific products/services and the target market.
- Plan multinational or global supply chains.
- Oversee strategic decisions regarding international accounting practices and the remuneration of expatriate staff.
- Identify and manage challenges associated with operating in an international/global business environment, such as the procurement and coordination of resources and human resource management.
- Develop business plans that implement specific organizational, marketing, and distribution strategies in selected regions/countries.

Negotiation

On successful completion, students will be able to

- Describe the process of negotiation and the interconnected but opposing processes of value distribution and value creation.
- Recognize common myths and misconceptions regarding negotiation and negotiators and take measures to avoid common pitfalls.
- Apply empirical insights about the process of negotiation to negotiation scenarios.
- Negotiate with various other parties using value distribution and value creation tactics.
- Engage in a process of self-reflection and utilize a variety of tools to improve performance as a novice negotiator.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other moduls in the field(s) of Business Administration & Management	All Master Programmes in the Business & Management field(s)

Managing in a Global Economy

Course Code: DLMBGE01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

The internationalization and globalization of product and service markets has meant that industries and economies worldwide are increasingly subject to competition and change. Nowadays, it is essential for the viability and profitability of companies that they adopt a global mindset. Establishing a business and operating in an international context offers a company many unique opportunities, but importantly, multiple diverse threats emerge in this context. An elevated level of international competition, increasing client mobility in a globalized marketplace, discriminatory practices of foreign governments, and subtle cultural differences mean that running an efficient and profitable international business is exceedingly challenging and the likelihood of failure is high.The course is designed to cover the economic, organizational, and cultural underpinnings that students need to grasp in order to better understand the managerial challenges that global organizations of all types and sizes have to cope with. Participants will gain the detailed knowledge and practical experiences they require to understand how organizations can achieve a competitive advantage in a globalized world. This course includes an optional international field trip (Note: special conditions apply - availability depends on demand, special conditions apply). This course will enable students to describe and contrast a set of sustainable corporate and functional strategies in the context of globalization. They will have a detailed understanding of the extent to which globalization and internationalization strategies affect the organizational structures and value creation of global firms.

Course Outcomes

On successful completion, students will be able to

- Recognize and explain the cultural, social, economic, historical, and political differences that affect strategic decision making on an international/global scale.
- Gather specific information and conduct reliable assessments of the opportunities and risks related to business activities in different geographical market regions and specific national markets.
- Describe the impact of culture on international business activities.
- Identify different options for market entry and market development and participate in strategic planning activities that address these issues.
- Design and evaluate different organizational structures for international businesses and design measures to optimize organizational structures for international operations.
- Design, evaluate, and optimize human resource management practices for global and multinational companies.
- Explain options for international marketing and select an appropriate marketing mix relative to specific products/services and the target market.
- Plan multinational or global supply chains.
- Oversee strategic decisions regarding international accounting practices and the remuneration of expatriate staff.
- Identify and manage challenges associated with operating in an international/global business environment, such as the procurement and coordination of resources and human resource management.
- Develop business plans that implement specific organizational, marketing, and distribution strategies in selected regions/countries.

Contents

4. Strategy Development in International Business
   - 4.1 Strategy in Globalized Business Operations
   - 4.2 Strategy Concepts and Strategic Options
   - 4.3 Managing Strategy

5. International Human Resource Management
   - 5.1 Characteristics of International Human Resource Management
   - 5.2 The Global Manager
   - 5.3 Instruments in International Human Resource Management

6. Organization in International Business
   - 6.1 Traditional Perspectives on Business Organization
   - 6.2 Modern Views on Business Organization
   - 6.3 Coordination and Control of Intra-Organizational Collaboration

7. International Marketing
   - 7.1 Marketing in International Business
   - 7.2 Strategic Choices in International Marketing
   - 7.3 Marketing Mix Choices in International Marketing

8. Supply Chain Management and Accountancy in International Business
   - 8.1 Supply Chain Management and International Business
   - 8.2 Quality, Supplier Networks, and Inventory in Supply Chain Management
   - 8.3 Accounting in International Business

Literature

Compulsory Reading

- Hill, Charles. Ise Ebook for Hill International Business, McGraw-Hill US Higher Ed ISE, 2021. ProQuest Ebook Central.
- Abeles, T.P. (2001), "The Impact of Globalization", On the Horizon, Vol. 9 No. 2, pp. 2-4.
- Dean McFarlin, & Paul Sweeney. (2017). International Organizational Behavior: Transcending Borders and Cultures: Vol. Second edition. Routledge.
- Hill, C. W. L., & Hult, G. T. M. (2016). International business: Competing in the global marketplace (11th ed.). New York, NY: McGraw-Hill Education.
- Wall, S., Minocha, S., & Rees, B. (2015). International business (4th ed.). Harlow: Pearson Education.

Further Reading

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Negotiation

Course Code: DLMNEGE01-01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

The course enables students to learn about both the negotiation process and actually how to negotiate. In order to understand the rules that govern the interpersonal decision-making process that is negotiation, it is essential to have an in-depth understanding of the two sides of negotiation: the distribution of value and the creation of value. This course begins by introducing students to the pervasive nature of negotiation and some of the common myths and misconceptions that limit the potential benefits that can be gained through effective negotiation. It then delves into the concept of distribution value and the specific tactics that can be employed in order to arrive at the most favorable outcome. Students will then explore value creation and how to implement tactics to move from a win-lose scenario to a win-win. The course will then offer insights drawn from game theory (including the prisoner's dilemma, the "stag hunt game," the "tit-for-tat" strategy) before concluding with a focused exploration of how to manage the process of implementing negotiation theory in practice, avoiding pitfalls and allowing for effective negotiation learning.

Course Outcomes

On successful completion, students will be able to

- Describe the process of negotiation and the interconnected but opposing processes of value distribution and value creation.
- Recognize common myths and misconceptions regarding negotiation and negotiators and take measures to avoid common pitfalls.
- Apply empirical insights about the process of negotiation to negotiation scenarios.
- Negotiate with various other parties using value distribution and value creation tactics.
- Engage in a process of self-reflection and utilize a variety of tools to improve performance as a novice negotiator.

Contents

1. The Significance and Nature of Negotiation
   - 1.1 The Nature and Types of Negotiation
   - 1.2 Misconceptions About Negotiation and Myths About Negotiators
2. The Distribution of Value
   - 2.1 The Pie: Zone of Possible Agreement

2.2 Slicing the Pie: Maximizing Distributive Outcomes

3. Distributive Negotiation Tactics
   - 3.1 Distributive Negotiation To-Dos
   - 3.2 Learning Transfer

4. The Creation of Value
   - 4.1 Value Creation: From Win-Lose to Win-Win
   - 4.2 The Four Steps and the Three Types of Value Creation

5. Value Creation Negotiation Tactics
   - 5.1 Framing
   - 5.2 Value Creation Negotiation To-Dos

6. The Negotiator's Dilemma
   - 6.1 The Dilemma Between Creating and Distributing Value
   - 6.2 The Prisoner's Dilemma as a Metaphor for the Negotiator's Dilemma
   - 6.3 Coping Strategies: Tit-for-Tat Strategy and Changing Payoffs

7. Learning to Negotiate
   - 7.1 From Theory to Practice
   - 7.2 Three Challenges to Learning to Negotiate
   - 7.3 A Model for Negotiation Learning

Literature

Compulsory Reading

Further Reading

- Brett, J. M. (2014). Negotiating globally: How to negotiate deals, resolve disputes, and makedecisions across cultural boundaries (3rd ed.). Jossey-Bass.
- Fisher, R., Ury, W. L., & Patton, B. (2011). Getting to yes: Negotiating agreements without giving in(3rd ed.). Penguin Books.

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Oral Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests
☑ Video	☑ Guideline
☑ Audio	
☑ Slides	

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Oral Assignment

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests
☑ Video	☑ Guideline
☑ Audio	
☑ Slides	

Corporate Finance and Investment

Module Code: DLMBCFIE

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Andreas Simon (Advanced Corporate Finance) / Prof. Dr. Andreas Simon (Investment Analysis & Portfolio Management)

Contributing Courses to Module

- Advanced Corporate Finance (DLMBCFIE01)
- Investment Analysis & Portfolio Management (DLMBCFIE02)

Module Exam Type

Module Exam	Split Exam
	Advanced Corporate Finance • Study Format "Distance Learning": Exam, 90 Minutes • Study Format "myStudies": Exam, 90 Minutes Investment Analysis & Portfolio Management • Study Format "myStudies": Exam, 90 Minutes • Study Format "Distance Learning": Exam, 90 Minutes

Weight of Module

see curriculum

Module Contents

Advanced Corporate Finance

- Financing decisions and issuing securities
- Debt financing and leasing
- Options and futures
- Takeovers, corporate control, and governance
- Unsolved issues and the future of finance

Investment Analysis & Portfolio Management

- Introduction to investment analysis and portfolio management
- Portfolio selection and the optimum portfolio
- The equilibrium in capital markets and asset pricing models
- Analysis and management of securities
- Evaluation of the investment performance

Learning Outcomes

Advanced Corporate Finance

On successful completion, students will be able to

- identify methods of issuing corporate debt and equity securities, and understand the role of financial intermediaries.
- discuss dividend policy and corporate capital structure in perfect markets vis-à-vis imperfect markets.
- utilize a range of tools for valuing different kinds of debt.
- describe various financing options and their different forms of application in the context of corporate finance.
- discuss mergers and takeovers and the role of different parties involved in the transaction process.

Investment Analysis & Portfolio Management

On successful completion, students will be able to

- describe the theoretical constructs of investments and portfolio analysis.
- apply the modern portfolio theory and the theory of capital markets to practical questions of investment decisions.
- discuss the conflicting priorities between the normative theoretical approach of portfolio selection and equilibrium asset pricing on the one hand, and the practical application of investment decisions such as stock picking and technical analysis on the other hand.
- utilize various tools for researching and analyzing investment vehicles used in the context of asset pricing and asset allocation decisions.
- identify main features and practices of the global investment advisory industry.
- describe warrants and convertibles, options and futures and discuss the application of these vehicles in a portfolio investment context.

Links to other Modules within the Study Program	Links to other Study Programs of the University
This module is similar to other modules in the field of Finance & Tax Accounting	All Master Programmes in the Business & Management field

Advanced Corporate Finance

Course Code: DLMBCFIE01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

The last decade has seen fundamental changes in financial markets and financial instruments. Both the theory and practice of corporate finance have been moving ahead with uncommon speed. Participants will be guided through the main areas of modern financial theory, including the pricing of assets and derivatives, corporate financial policy, and corporate control. The course emphasizes the modern fundamentals of the theory of finance and brings the theory to life with contemporary examples.

Course Outcomes

On successful completion, students will be able to

- identify methods of issuing corporate debt and equity securities, and understand the role of financial intermediaries.
- discuss dividend policy and corporate capital structure in perfect markets vis-à-vis imperfect markets.
- utilize a range of tools for valuing different kinds of debt.
- describe various financing options and their different forms of application in the context of corporate finance.
- discuss mergers and takeovers and the role of different parties involved in the transaction process.

Contents

1. Financing Decisions and Issuing Securities
   - 1.1 Types of Corporate Financing
   - 1.2 Corporations and Issuing Shares
   - 1.3 Corporations and Issuing Debt Securities

2. Dividend Policy and Capital Structure
   - 2.1 What's Your Dividend Policy?
   - 2.2 What's Your Debt Policy?
   - 2.3 Weighted Average Cost of Capital (WACC)
   - 2.4 Corporate and Personal Taxes
   - 2.5 Capital Structure and Related Theories

3. Debt Financing and Leasing
   - 3.1 Debt Valuation
   - 3.2 Rating Debt
   - 3.3 Different Kinds of Debt and Hybrid Securities
   - 3.4 Leasing as a Form of Corporate Finance

4. Options and Futures
   - 4.1 Derivative Financial Instruments, Options and Futures
   - 4.2 Valuing Options, the Binomial Model, the Black-Scholes Formula
   - 4.3 Real Options

5. Takeovers, Corporate Control, and Governance
   - 5.1 Mergers and Acquisitions
   - 5.2 LBOs, Management Buyouts, and Going Private
   - 5.3 Private Equity and the Venture Capitalist
   - 5.4 Empirical Testing of Takeover Success
   - 5.5 Corporate Governance and Corporate Control

6. Unsolved Issues and the Future of Finance
   - 6.1 What Do We Know and What Do We Not Know About Finance?
   - 6.2 The Future of Finance

Literature

Compulsory Reading

Further Reading

- Brealey, R., Myers, S. C., & Allen, F. (2016). Principles of corporate finance (12th ed.). New York, NY: McGraw-Hill Education.
- Vernimmen, P., Quiry, P., Dallocchio, M., Le Fur, Y., & Salvi, A. (2014). Corporate finance: Theory and practice (4th ed.). Hoboken, NJ: John Wiley & Sons. (Database: EBSCO).

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests

Investment Analysis & Portfolio Management

Course Code: DLMBCFIE02

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Security analysis, asset allocation strategies, and the optimal composition of portfolios of financial assets are some of the most important fields of advanced financial management. This course is designed to bring together investment analysis and portfolio theory and their implementation with regard to portfolio management. Topics to be covered are the theory of portfolio selection and the theory's application, the hypotheses of efficient capital markets and the capital market equilibrium, analysis of investments and the evaluation of portfolios (or mutual funds) of common stocks, bonds, international assets, and other asset classes. Students will be directed through a broad and critical evaluation of the various investment strategies for maximizing returns and minimizing risk on portfolios. Investment analysis and portfolio management is a truly global topic. As a consequence, the course will take an international perspective, provide an insight into the global investment advisory industry, and discuss best-practice approaches around the globe.

Course Outcomes

On successful completion, students will be able to

- describe the theoretical constructs of investments and portfolio analysis.
- apply the modern portfolio theory and the theory of capital markets to practical questions of investment decisions.
- discuss the conflicting priorities between the normative theoretical approach of portfolio selection and equilibrium asset pricing on the one hand, and the practical application of investment decisions such as stock picking and technical analysis on the other hand.
- utilize various tools for researching and analyzing investment vehicles used in the context of asset pricing and asset allocation decisions.
- identify main features and practices of the global investment advisory industry.
- describe warrants and convertibles, options and futures and discuss the application of these vehicles in a portfolio investment context.

Contents

1. Introduction to Investment Analysis and Portfolio Management
   - 1.1 The Asset Management and Investment Advisory Industry
   - 1.2 Financial Instruments, Derivatives, and Organization of Securities Markets
   - 1.3 The History of Investment Analysis
2. Portfolio Selection and the Optimum Portfolio

- 2.1 Mean Variance Portfolio Theory
- 2.2 The Calculation of Risk and Return
- 2.3 Efficient Portfolios and Techniques for Calculating the Efficient Frontier
- 2.4 Single-Index Models and Multi-Index Models
- 2.5 International Diversification

3. Equilibrium in Capital Markets and Asset Pricing Models
   - 3.1 Equilibrium in Capital Markets and the Standard Capital Asset Pricing Model
   - 3.2 Empirical Tests of Equilibrium Models
   - 3.3 Extensions to the Single-Factor Capital Asset Pricing Model
   - 3.4 Multifactor Asset Pricing Models: Arbitrage Pricing Theory and the Fama-French Model

4. Analysis of Securities
   - 4.1 Macro- and Microanalyses of Industries and Companies
   - 4.2 Stock Valuation, Intrinsic Value and Market Value Determinants, and Valuation Techniques
   - 4.3 The Analysis and Valuation of Bonds
   - 4.4 Technical Analysis and Behavioral Finance

5. Management of Securities
   - 5.1 The Efficient Market Hypothesis
   - 5.2 Stock and Bond Portfolio Management Strategies Using Active vs Passive Strategies
   - 5.3 Asset Allocation Strategies

6. Investment Vehicles
   - 6.1 Mutual Funds: Types, Industry, and Participants
   - 6.2 Hedge Funds
   - 6.3 Private Equity Funds

7. Evaluation of Investment Performance
   - 7.1 Globalization and International Investing
   - 7.2 Investment Process
   - 7.3 Evaluation of Portfolio Performance Using the Sharpe Ratio, Jensen Measure, Treynor Measure, and Other Measures
   - 7.4 Evaluation of Security Analysis

Literature
Compulsory Reading
Further Reading ▪ Smart, S., Gitman, L. J., & Joehnk, M. D. (2017). Fundamentals of investing (13th ed.). Upper SaddleRiver, NJ: Pearson.

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Business Analyst

Module Code: DLMDSEBA

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	▪ DLMDSEBA01 ▪ none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Silke Vaas (Business Intelligence I) / Prof. Dr. Silke Vaas (Project: Business Intelligence)

Contributing Courses to Module

- Business Intelligence I (DLMDSEBA01)
- Project: Business Intelligence (DLMDSEBA02)

Module Exam Type

Module Exam	Split Exam
	Business Intelligence I • Study Format "Distance Learning": Written Assessment: Case Study • Study Format "myStudies": Written Assessment: Case Study Project: Business Intelligence • Study Format "Distance Learning": Portfolio • Study Format "myStudies": Portfolio

Weight of Module

see curriculum

Module Contents

Business Intelligence I

- Data acquisition and dissemination
- Data warehouse and multidimensional modeling
- Analytical systems
- Future Business Intelligence Application Areas

Project: Business Intelligence

Implementation of a business intelligence use case.

Learning Outcomes

Business Intelligence I

On successful completion, students will be able to

- understand the motivations and use cases for, as well as fundamentals of, business intelligence.
- explain relevant types of data.
- know and disambiguate techniques and methods for modeling and dissemination of data.
- expound upon the techniques and methods for the generation and storage of information.
- select apposite business intelligence methods for given requirements.
- explain current and future business intelligence application areas.

Project: Business Intelligence

On successful completion, students will be able to

- transfer knowledge of business intelligence methodology to real-world use cases.
- analyze the suitability of different approaches with respect to the project task.
- critically reason about relevant design choices.
- make apposite architectural choices.
- formulate and implement a business intelligence use case.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the fields of Computer Science & Software Development and Data Science & Artificial Intelligence	All Master Programs in the IT & Technology fields

Business Intelligence I

Course Code: DLMDSEBA01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Business Intelligence is about the generation of information based on operational data. It is used to enable goal-oriented management practices as well as the optimization of relevant business activities. This course introduces and discusses techniques, methods, and models for data provisioning and the generation, analysis, and dissemination of information.

Course Outcomes

On successful completion, students will be able to

- understand the motivations and use cases for, as well as fundamentals of, business intelligence.
- explain relevant types of data.
- know and disambiguate techniques and methods for modeling and dissemination of data.
- expound upon the techniques and methods for the generation and storage of information.
- select apposite business intelligence methods for given requirements.
- explain current and future business intelligence application areas.

Contents

1. Motivation and Introduction
   - 1.1 Motivation and Historical Development of the Field
   - 1.2 Business Intelligence as a Framework
2. Data Provisioning
   - 2.1 Operative and Dispositive Systems
   - 2.2 The Data Warehouse Concept
   - 2.3 Architecture Variants
3. Data Warehouse
   - 3.1 The ETL-Process
   - 3.2 DWH and Data-Mart Concepts
   - 3.3 ODS and Meta-Data
4. Modeling Multidimensional Dataspaces

4.1 Data Modeling
4.2 OLAP-Cubes
4.3 Physical Storage Concepts
4.4 Star-Schema and Snowflake-Schema
4.5 Historization

5. Analytical Systems
   5.1 Freeform Data Analysis and OLAP
   5.2 Reporting Systems
   5.3 Model-Based Analytical Systems
   5.4 Concept-Oriented Systems

6. Distribution and Access
   6.1 Information Distribution
   6.2 Information Access

7. Current and Future Business Intelligence Application Areas
   7.1 Mobile Business Intelligence
   7.2 Predictive and Prescriptive Analytics
   7.3 Artificial Intelligence
   7.4 Agile Business Intelligence

Literature

Compulsory Reading

Further Reading

- Grossmann, W., Rinderle-Ma, S. (2015). Fundamentals of Business Intelligence. Berlin/ Heidelberg: Springer.
- Kolb, J. (2013). Business intelligence in plain language: A practical guide to data mining and business analytics. Createspace.
- Sharda, R., Delen, D., & Turban, E. (2014). Business intelligence and analytics: Systems for decision support. Pearson.
- Sharda, R., Delen, D., & Turban, E. (2017). Business intelligence, analytics, and data science: A managerial perspective. Pearson.
- Sherman, R. (2014). Business intelligence guidebook: From data integration to analytics. Morgan Kaufmann.
- Turban, E., Sharda, R., Aronson, J., & King, D. (2010). Business intelligence. A managerial approach (2nd ed.). Prentice Hall.
- Vaisman, A., & Zimányi, E. (2016). Data warehouse systems: Design and implementation. Springer.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Case Study

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests
☑ Video	☑ Guideline
☑ Audio	
☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Written Assessment: Case Study

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods

Project: Business Intelligence

Course Code: DLMDSEBA02

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	DLMDSEBA01

Course Description

In this course the students will transfer knowledge of business intelligence approaches and methods to the implementation of a real-world business analytical use case. To accomplish this goal, students must look closely at the given task and find an apposite approach by analyzing, evaluating, and comparing different solution strategies and their constituent parts. The found solution then has to be implemented in order to arrive at a running business analytical system.

Course Outcomes

On successful completion, students will be able to

- transfer knowledge of business intelligence methodology to real-world use cases.
- analyze the suitability of different approaches with respect to the project task.
- critically reason about relevant design choices.
- make apposite architectural choices.
- formulate and implement a business intelligence use case.

Contents

- This second course in the Business Analyst specialization aims at the practical implementation of a business intelligence project. Students can choose from a list of project topics or contribute their own ideas.

Literature

Compulsory Reading

Further Reading

- Kimball, R. (2013). The data warehouse toolkit: The definitive guide to dimensional modeling (3rd ed.). Indianapolis, IN: Wiley.
- Linstedt, D., & Olschimke, M. (2015). Building a scalable data warehouse with Data Vault 2.0. Waltham, MA: Morgan Kaufmann.
- Provost, F. (2013). Data science for business: What you need to know about data mining and data-analytic thinking. Sebastopol, CA: O'Reilly.
- Sherman, R. (2014). Business intelligence guidebook: From data integration to analytics. Waltham, MA: Morgan Kaufmann.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Project

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Portfolio

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
120 h	0 h	30 h	0 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Slides	☑ Guideline

Study Format myStudies

Study Format	Course Type
myStudies	

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Portfolio

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
120 h	0 h	30 h	0 h	0 h	150 h

Instructional Methods

Forensic Accounting

Module Code: DLMFAEFA

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Andreas Hellmann (Principles of Forensic Accounting and Auditing) / Prof. Dr. Zeljko Sevic (Financial Statement Fraud)

Contributing Courses to Module

- Principles of Forensic Accounting and Auditing (DLMFAEFA01)
- Financial Statement Fraud (DLMFAEFA02)

Module Exam Type

Module Exam	Split Exam
	Principles of Forensic Accounting and Auditing • Study Format "Distance Learning": Written Assessment: Research Essay Financial Statement Fraud • Study Format "Distance Learning": Written Assessment: Case Study

Weight of Module

see curriculum

Module Contents

Principles of Forensic Accounting and Auditing

In this course, students will uncover the intricacies of forensic accounting, distinguishing it from standard auditing, and exploring its applications. They will learn to identify and respond to various fraud schemes, including financial theft and cybercrime, and develop skills in digital forensic methods and tools. The course concludes with an in-depth study of forensic auditing, examining the roles of examiners and the significance of governance, risk management, and compliance, enriched by practical case studies.

Financial Statement Fraud

- Introduction of the Financial Statement Frauds and Importance of Financial Statements
- Overview of Fraud Triangle Theories
- Traditional Financial Statement Fraud Techniques
- Detection of Financial Statement Frauds
- Prevention of Frauds and Assessing Liability
- Market Consequences of Financial Statement Frauds

Learning Outcomes

Principles of Forensic Accounting and Auditing

On successful completion, students will be able to

- understand the difference between forensic accounting and auditing and critically discuss various motivations behind frauds.
- develop an in-depth understanding of both theory and practical aspects of types of fraud schemes.
- learn how forensic accountants perform fraud prevention, detection and response.
- understand the different valuation fundamentals and applications to analyze financial crime investigations.
- apply different digital forensic techniques and tools.
- identify and evaluate critically the role of forensic auditing by studying recent case studies.

Financial Statement Fraud

On successful completion, students will be able to

- develop an in-depth understanding of the role and importance of financial statements.
- understand key definitions and terminologies regarding financial statement fraud and learn various fraud triangle theories.
- describe the traditional financial statement fraud methods and critically evaluate how organizations understand and overstate key elements in financial statements to commit fraud.
- learn how organizations can understand early warning signs and detect frauds related to financial statements.
- understand the role and obligations of relevant stakeholders such as auditors, board of directors and regulators in preventing frauds.
- identify and evaluate critically the market consequence of financial statement frauds and learn about recent accounting standards and regulatory and supervisory changes in the global context.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Finance & Tax Accounting	All Master Programmes in the Business & Management field

Principles of Forensic Accounting and Auditing

Course Code: DLMFAEFA01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

In recent years, increasing business failures such as Wirecard, WorldCom, Luckin, Greensill Capital and and Archegos Capital Management – just to mention a few - took place that has shaken the trust of investors and highlighted the issues in accounting, auditing and compliance mechanisms. In April 2021, big entities like Credit Suisse, Morgan Stanley, Nomura and UBS suffered almost USD 10 billion losses from the rapid fall of Archegos Capital. Regulators in the UK, US and Switzerland are in shock and investigating the weak internal control of these financial institutions. Under the above circumstances, the role of forensic accounting and auditing has gained huge momentum due to an overwhelming increase in financial frauds, business insolvencies, money laundering and embezzlement of funds. Forensic accountants are hired to examine the financial records, evaluation of assets and uncovering incorrect accounting on the suspicion of fraud. In addition, there is rapid growth in the demand of forensic accountants and auditors especially by large entities to further strengthen internal audit, compliance, finance and legal departments.

Course Outcomes

On successful completion, students will be able to

- understand the difference between forensic accounting and auditing and critically discuss various motivations behind frauds.
- develop an in-depth understanding of both theory and practical aspects of types of fraud schemes.
- learn how forensic accountants perform fraud prevention, detection and response.
- understand the different valuation fundamentals and applications to analyze financial crime investigations.
- apply different digital forensic techniques and tools.
- identify and evaluate critically the role of forensic auditing by studying recent case studies.

Contents

- In this course, students delve into the vibrant world of forensic accounting. Initially, they will learn the distinction between forensic accounting and standard auditing, discussing the necessity and realms of application for forensic accounting. Students will engage deeply with a variety of fraud schemes, including financial theft, securities fraud, and cybercrime. Furthermore, students will acquire skills to prevent, detect, and respond to fraudulent practices. Another focal point is the exploration of evaluation fundamentals and applications, along with an introduction to digital forensic techniques and tools. The course

concludes with a comprehensive look at forensic auditing, inclusive of examiner roles and the realm of governance, risk, and compliance, complemented by practical case studies in a real-world context.

Literature

Compulsory Reading

Further Reading

- Ashfaq, M./ Randall, V. (2020): Wirecard: The rise and fall of a German FinTech, The Case Centre, UK.
- Crain, M. A./ Hopwood, W. S./ Gendler, R. S./et al (2019): Essentials of forensic accounting. 2nd edition, John Wiley and Sons, New Jersey.
- Gray, D. (2008): Forensic accounting and auditing: compared and contracted to traditional accounting and auditing. In: American Journal of Business Education, volume 1, issue 1, p.115-126.
- Golden, T. W./ Skalak, S. / Clayton, M. (2011): A guide to forensic accounting and investigation. 2nd edition, John Wiley and Sons, New Jersey.
- Pedneualt, S./ Rudewicz, F./ Silverstone, H./ Sheetz, M. (2012): Forensic accounting and fraud investigation for non-experts. 3rd edition, John Wiley and Sons, New Jersey.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Seminar

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Written Assessment: Research Essay

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
120 h	0 h	30 h	0 h	0 h	150 h

Instructional Methods	
Tutorial Support ☑ Course Feed ☑ Intensive Live Sessions/Learning Sprint	**Exam Preparation** ☑ Guideline

Financial Statement Fraud

Course Code: DLMFAEFA02

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

One of the main aims of the financial statements is to provide reliable and accurate information to investors and other stakeholders. However, due to increasing competition, globalization, sophistication in the use of technologies, business disruptions because of unforeseeable events like the Covid-19 pandemic, there has been an increase in the monetary costs of frauds by businesses of all sizes. Investors, creditors and society as a whole faces huge losses of white-color frauds, particularly by the business organizations. The collapse of supply chain financer Greensill Capital and the German payment processing company Wirecard triggered corporate and political scandals and caused reputational risk for the relevant auditors and regulators. Individuals and business organizations take an advantage of lack of due diligence and weak internal controls to commit frauds. Thus, there is a greater need for transparency and consistency in reporting financial statements. This course aims to enrich the knowledge of students by highlighting the financial and economic consequences of financial statement frauds. Students will learn the most commonly used techniques (i.e. revenue-based, asset-based, expense and liability-based, asset valuation) of committing financial statement frauds. This course will enhance the competence of students in understanding red flags before the fraud takes place and comprehend their understanding of detection and prevention of financial statement frauds.

Course Outcomes

On successful completion, students will be able to

- develop an in-depth understanding of the role and importance of financial statements.
- understand key definitions and terminologies regarding financial statement fraud and learn various fraud triangle theories.
- describe the traditional financial statement fraud methods and critically evaluate how organizations understand and overstate key elements in financial statements to commit fraud.
- learn how organizations can understand early warning signs and detect frauds related to financial statements.
- understand the role and obligations of relevant stakeholders such as auditors, board of directors and regulators in preventing frauds.
- identify and evaluate critically the market consequence of financial statement frauds and learn about recent accounting standards and regulatory and supervisory changes in the global context.

Contents

6.1 Loss of Investor Confidence
6.2 New Accounting Standards
6.3 Regulatory and Supervisory Changes in the Global Context

Literature

Compulsory Reading

Further Reading

- Margret, E. J./ Peck, G. (2015): Fraud in financial statements. Routledge, Oxfordshire.
- Zack, Gerard M. (2013): Financial statement fraud: strategies for detection and investigation. John Wiley & Sons, New Jersey.
- Zimbelman, M. F./ Albrecht, W.S. (2011): Forensic accounting. Cengage Learning, Boston.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Written Assessment: Case Study

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
110 h	0 h	20 h	20 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Online Tests
☑ Video	☑ Guideline
☑ Audio	
☑ Slides	

Capital Markets

Module Code: DLMFAECP

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Visieu Lac (Financial Markets and Institutions) / Prof. Dr. Zeljko Sevic (Asset Management)

Contributing Courses to Module

- Financial Markets and Institutions (DLMFAECP01)
- Asset Management (DLMFAECP02)

Module Exam Type

Module Exam	Split Exam
	Financial Markets and Institutions • Study Format "Distance Learning": Exam, 90 Minutes Asset Management • Study Format "Distance Learning": Exam, 90 Minutes

Weight of Module

see curriculum

Module Contents

Financial Markets and Institutions

- Introduction of the Financial Markets
- Overview of the Banking Institutions
- Financial Markets and their Functions
- Non-Bank Operations
- Financial Futures, Options and Swaps
- Financial Innovation and Banking Regulation

Asset Management

- Introduction of the Asset Management Industry
- Overview of different Investment Vehicles
- Institutional Asset Allocation
- Performance Measurement of Assets
- Asset Management Innovation and Megatrends

Learning Outcomes

Financial Markets and Institutions

On successful completion, students will be able to

- describe the foundation, structure and functioning of financial markets and institutions.
- understand the global financial architecture and interconnectedness of modern financial markets and institutions.
- know the existence of different types of financial markets, critically evaluate their core products and features.
- explain the critical role of the central banking system and other financial intermediaries in the smooth functioning in modern economies
- identify and evaluate critically the financial engineering and innovation (FinTech, Cryptocurrencies, Central bank digital currencies, etc.) happening at the financial markets and the response of regulatory and supervisory bodies.

Asset Management

On successful completion, students will be able to

- develop an in-depth understanding of both theory and practical aspects of asset management.
- understand the global asset management industry and interconnectedness with financial markets and institutions.
- know the existence of different types of investment vehicles such as mutual funds, exchange-traded funds, hedge funds and equity funds, and critically evaluate their advantages and disadvantages and investment mechanisms.
- learn how institutional asset allocation is performed by understanding Robo-advisers, financial derivatives, algorithmic trading and strategic asset allocation.
- demonstrate the performance measurement of assets such as mutual and hedge funds.

Links to other Modules within the Study Program	**Links to other Study Programs of the University**
This module is similar to other modules in the field of Finance & Tax Accounting	All Master Programmes in the Business & Management field

Financial Markets and Institutions

Course Code: DLMFAECP01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Financial markets and institutions are the backbones of a well-functioning modern economy. Financial markets and institutions are one of the most dynamic pillars of the global financial system and have far-reaching implications on national, regional and global economics. For instance, the 2007-08 sub-prime mortgage crisis highlighted the significance of the global financial system. Several financial institutions, particularly in the USA and Europe, went bankrupt and businesses were unable to have access to much-needed liquidity which paralysed the global economy. A modern financial system is a result of complex interconnections with a variety of market players such as financial intermediaries, stock exchanges, and bond markets – just to mention a few. This course aims to enrich the students' knowledge by providing an in-depth understanding of topics such as the central banking system, commercial banks, non-banking institutions, different types of markets like equity, debt, foreign exchange, and derivative, etc. This course aims to provide theoretical and practical knowledge and emphasis on the organization, functions and structure of the financial markets and institutions. This course deals with how price determination works in financial markets and institutions. Moreover, this course provides a comprehensive understanding of Futures, Options and Swap contracts. In recent years, financial markets and institutions have introduced innovative products and therefore, this course emphasizes on the recent banking regulations as well.

Course Outcomes

On successful completion, students will be able to

- describe the foundation, structure and functioning of financial markets and institutions.
- understand the global financial architecture and interconnectedness of modern financial markets and institutions.
- know the existence of different types of financial markets, critically evaluate their core products and features.
- explain the critical role of the central banking system and other financial intermediaries in the smooth functioning in modern economies
- identify and evaluate critically the financial engineering and innovation (FinTech, Cryptocurrencies, Central bank digital currencies, etc.) happening at the financial markets and the response of regulatory and supervisory bodies.

Contents

1. Introduction

Literature
Compulsory Reading
Further Reading ▪ Fabozzi, F. J./ Jones, F.J./ Modigliani, F.P. (2013): Foundations of Financial Markets and Institutions: Pearson New International Edition. 4th edition, Pearson Education Limited, London. ▪ Madura, J. (2018): Financial Institutions and Markets. 12th edition, Cengage Learning Inc, Boston. ▪ Mishkin, F. S./ Eakins, S. G. (2018): Financial Markets and Institutions. 9th edition, Pearson, London. ▪ Pilbeam, K. (2018): Finance and Financial Markets. 4th edition, Red Globe Press, n.p. ▪ Valdez, S. & Molyneux. P. (2016): An introduction to global financial markets. 8th edition, Palgrave, London.

Study Format Distance Learning

Study Format	**Course Type**
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

Asset Management

Course Code: DLMFAECP02

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

Asset management is one of the most dynamic pillars of the finance industry and currently over US$100 trillion assets are being professionally managed. This course aims to provide an in-depth overview of the fundamentals of contemporary asset management both in theory and practice. In recent years, several factors such as the Covid-19 pandemic, rapid evolution of crypto-assets powered by innovative technologies like blockchain and climate change are the driving force in adding complexities in asset management. Thus, both individual and institutional investors are constantly struggling to find ways to make stable investments to optimize their portfolio returns. Investors are integrating Environmental, Social and Governance (ESG) factors into their investment decision-making. This course aims to equip the knowledge of students to navigate the current challenging landscape by getting a deeper understanding of different investment vehicles (mutual funds, exchange-traded funds, hedge funds and private equity funds), learn about institutional asset allocation, conduct performance measures of assets and deal with megatrends such as Robo-advisers and impact investing.

Course Outcomes

On successful completion, students will be able to

- develop an in-depth understanding of both theory and practical aspects of asset management.
- understand the global asset management industry and interconnectedness with financial markets and institutions.
- know the existence of different types of investment vehicles such as mutual funds, exchange-traded funds, hedge funds and equity funds, and critically evaluate their advantages and disadvantages and investment mechanisms.
- learn how institutional asset allocation is performed by understanding Robo-advisers, financial derivatives, algorithmic trading and strategic asset allocation.
- demonstrate the performance measurement of assets such as mutual and hedge funds.

Contents

1. Introduction
    - 1.1 Overview of Asset Management Industry
    - 1.2 Market Efficiency and Asset Classes
    - 1.3 Role of Institutional and Private Investors

- 1.4 Distinguish Active and Passive Portfolio Management Strategies
- 1.5 Major Regional Players (Banking and Non-Banking)
- 1.6 Global Economic Environment

2. Investment Vehicles
   - 2.1 Understanding Modern Portfolio Theory
   - 2.2 Portfolio Construction
   - 2.3 Mutual Funds
   - 2.4 Exchange-Traded Funds
   - 2.5 Hedge Funds
   - 2.6 Private Equity Funds

3. Institutional Asset Allocation
   - 3.1 Robo-Advisers
   - 3.2 Algorithmic Trading
   - 3.3 Financial Derivatives
   - 3.4 Strategic Asset Allocation

4. Performance Measurement of Assets
   - 4.1 Understanding Standard Performance Financial Metrics and Tools
   - 4.2 Performance Measurement of Mutual Funds
   - 4.3 Evaluation Tools and Techniques for Hedge Funds
   - 4.4 Asset Pricing Models

5. Asset Management Innovation and Megatrends
   - 5.1 Cross-Board Investments
   - 5.2 Impact Investing
   - 5.3 Environment, Social and Governance (ESG) Issues and Challenges
   - 5.4 Asset Management Regulations in Various Regions
   - 5.5 Asset Management in the Post-Covid-19 Pandemic
   - 5.6 Impact of Brexit on European Asset Management Industry

Literature
Compulsory Reading
Further Reading ▪ Bodie, Z./ Kane, A./ Marcus, A. (2011): Investments. 9th edition, McGraw-Hill Higher Education, New York. ▪ Campbell, J./ Viceira, L. (2001): Strategic asset allocation: portfolio choice for long-term investors. Oxford University Press, Oxford. ▪ Horn, M./ Oehler, A. (2020): Automated portfolio rebalancing: automatic erosion of investment performance?. In: Journal of Asset Management, volume 21, issue 6, number 1, p.489-505. ▪ Immel, M./ Hachenberg, B./ Kiesel, F. et al. (2021): Green bonds: shades of green and brown. Journal of Asset Management, volume 22, p. 96–109.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods	
Learning Material	**Exam Preparation**
☑ Course Book	☑ Practice Exam
☑ Video	☑ Online Tests
☑ Audio	
☑ Slides	

AI and Mastering AI Prompting

Module Code: DLMEAIMAIP

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	10	300 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Prof. Dr. Claudia Heß (Artificial Intelligence) / N.N. (Project: AI Excellence with Creative Prompting Techniques)

Contributing Courses to Module

- Artificial Intelligence (DLMAIAI01)
- Project: AI Excellence with Creative Prompting Techniques (DLMPAIECPT01)

Module Exam Type

Module Exam	Split Exam
	Artificial Intelligence • Study Format "Distance Learning": Exam, 90 Minutes • Study Format "myStudies": Exam, 90 Minutes Project: AI Excellence with Creative Prompting Techniques • Study Format "Distance Learning": Written Assessment: Project Report

Weight of Module

see curriculum

Module Contents

Artificial Intelligence

- History of AI
- Expert Systems
- Neuroscience
- Modern AI Systems
- AI Application Areas

Project: AI Excellence with Creative Prompting Techniques

In this module, students delve into the world of generative AI applications, creating AI-generated content such as text, images, and videos. They learn to design, analyze, and evaluate different prompting techniques in these systems and apply them within their respective fields of study.

Learning Outcomes

Artificial Intelligence

On successful completion, students will be able to

- remember the historical developments in the field of artificial intelligence.
- analyze the different application areas of artificial intelligence.
- comprehend expert systems.
- apply Prolog to simple expert systems.
- comprehend the brain and cognitive processes from a neuro-scientific point of view.
- understand modern developments in artificial intelligence.

Project: AI Excellence with Creative Prompting Techniques

On successful completion, students will be able to

- comprehend and implement various prompting techniques in generative AI applications.
- analyze, assess, and combine different prompt techniques for various expected AI outputs.
- implement ethical considerations into the design and execution of various generative AI applications.
- design, implement, and refine effective prompts and their combinations for real-world scenarios through various hands-on exercises.
- showcase creative and innovative thinking and reasoning in the application of advanced prompting techniques to solve multidimensional problems in their specialized area of study.

Links to other Modules within the Study Program	Links to other Study Programs of the University
This module is similar to other modules in the field of Data Science & Artificial Intelligence	All Master Programs in the IT & Technology field

Artificial Intelligence

Course Code: DLMAIAI01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

The quest for artificial intelligence has captured humanity's interest for many decades and has been an active research area since the 1960s. This course will give a detailed overview of the historical developments, successes, and set-backs in AI, as well as the development and use of expert systems in early AI systems.In order to understand cognitive processes, the course will give a brief overview of the biological brain and (human) cognitive processes and then focus on the development of modern AI systems fueled by recent developments in hard- and software. Particular focus will be given to discussion of the development of "narrow AI" systems for specific use cases vs. the creation of general artificial intelligence.The course will give an overview of a wide range of potential application areas in artificial intelligence, including industry sectors such as autonomous driving and mobility, medicine, finance, retail, and manufacturing.

Course Outcomes

On successful completion, students will be able to

- remember the historical developments in the field of artificial intelligence.
- analyze the different application areas of artificial intelligence.
- comprehend expert systems.
- apply Prolog to simple expert systems.
- comprehend the brain and cognitive processes from a neuro-scientific point of view.
- understand modern developments in artificial intelligence.

Contents

1. History of AI
   - 1.1 Historical Developments
   - 1.2 AI Winter
   - 1.3 Notable Advances in AI
2. Expert Systems
   - 2.1 Overview Over Expert Systems
   - 2.2 Introduction to Prolog
3. Neuroscience
   - 3.1 The (Human) Brain

3.2 Cognitive Processes

4. Modern AI Systems
   - 4.1 Recent Developments in Hard- and Software
   - 4.2 Narrow vs General AI
   - 4.3 NLP and Computer Vision

5. AI Application Areas
   - 5.1 Autonomous Vehicles & Mobility
   - 5.2 Personalized Medicine
   - 5.3 FinTech
   - 5.4 Retail & Industry

Literature

Compulsory Reading

Further Reading

- Chowdhary, K. R. (2020). Fundamentals of Artificial Intelligence. Springer India.
- Russell, S. & Norvig, P. (2022). Artificial intelligence. A modern approach (4th ed.). Pearson Education.
- Ward, J. (2020). The student's guide to cognitive neuroscience. (4th ed.). Taylor & Francis Group.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Online Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Study Format myStudies

Study Format	Course Type
myStudies	Lecture

Information about the examination	
Examination Admission Requirements	**Online Tests:** yes
Type of Exam	Exam, 90 Minutes

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	30 h	30 h	0 h	150 h

Instructional Methods		
Tutorial Support	**Learning Material**	**Exam Preparation**
☑ Course Feed	☑ Course Book	☑ Practice Exam
	☑ Video	☑ Online Tests
	☑ Audio	
	☑ Slides	

Project: AI Excellence with Creative Prompting Techniques

Course Code: DLMPAIECPT01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		5	none

Course Description

In this course, students explore the exciting world of prompting in various generative AI applications. They involve themselves in hands-on exercises that combine various prompting techniques to create new AI-generated content, including text, images, and videos. Through these exercises, students learn how to effectively use, analyze, combine, and assess these systems within their specialized fields of study.

Course Outcomes

On successful completion, students will be able to

- comprehend and implement various prompting techniques in generative AI applications.
- analyze, assess, and combine different prompt techniques for various expected AI outputs.
- implement ethical considerations into the design and execution of various generative AI applications.
- design, implement, and refine effective prompts and their combinations for real-world scenarios through various hands-on exercises.
- showcase creative and innovative thinking and reasoning in the application of advanced prompting techniques to solve multidimensional problems in their specialized area of study.

Contents

- In this course, students engage in a practical application of a generative AI use case by choosing from the options provided in the extensive supplementary guide. The course presents practical examples as study materials and exercises with both individual and combined prompting techniques for open-source text, image, and video generation use cases. The exercises are crafted to inspire and lead students in executing their distinct generative AI use case work and provide guidance on describing the use case and selecting a mixture of prompting techniques. Additionally, students are led to critically evaluate the design, implementation, and the outcomes from both technical and ethical perspectives.

Literature
Compulsory Reading
Further Reading ▪ Dang, H., Mecke, L., Lehmann, F., Goller, S., & Buschek, D. (2022). How to prompt? Opportunities and challenges of zero- and few-shot learning for human-AI interaction in creative applications of generative models. arXiv. https://arxiv.org/pdf/2209.01390.pdf ▪ Epstein, Z., Hertzmann, A., Herman, L., Mahari, R., Frank, M. R., Groh, M., Schroeder, H., Smith, A., Akten, M., Fjeld, J., Farid, H., Leach, N., Pentland, A. S., & Russakovsky, O. (2023). Art and the science of generative AI: A deeper dive. arXiv. https://arxiv.org/pdf/2306.04141.pdf ▪ Gozalo-Brizuela, R., & Garrido-Merchán, E. C. (2023). A survey of generative AI applications. arXiv. https://arxiv.org/pdf/2306.02781.pdf ▪ Wei, J., Wang, X., Schuurmans, D., Bosma, M. Ichter, B., Xia, F., Chi, E. H., Le., Q. V., & Zhou, D. (2023). Chain-of-though prompting elicit reasoning in large language models. arXiv. https://arxiv.org/pdf/2201.11903.pdf

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Project

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Written Assessment: Project Report

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
120 h	0 h	30 h	0 h	0 h	150 h

Instructional Methods	
Tutorial Support ☑ Course Feed ☑ Intensive Live Sessions/Learning Sprint	**Exam Preparation** ☑ Guideline

4. Semester

Master Thesis

Module Code: MMTHE

Module Type	Admission Requirements	Study Level	CP	Student Workload
see curriculum	none	MA	30	900 h

Semester / Term	Duration	Regularly offered in	Language of Instruction and Examination
see curriculum	Minimum 1 semester	WiSe/SoSe	English

Module Coordinator

Degree Program Advisor (SGL) (Master Thesis) / Degree Program Advisor (SGL) (Colloquium)

Contributing Courses to Module

- Master Thesis (MMTHE01)
- Colloquium (MMTHE02)

Module Exam Type

Module Exam	Split Exam
	Master Thesis • Study Format "Distance Learning": Master Thesis (90) • Study Format "myStudies": Master Thesis (90) Colloquium • Study Format "Distance Learning": Colloquium (10) • Study Format "myStudies": Colloquium (10)

Weight of Module

see curriculum

Module Contents

Master Thesis

- Master's thesis

Colloquium

- Colloquium on the Master's thesis

Learning Outcomes

Master Thesis

On successful completion, students will be able to

- work on a problem from their major field of study by applying the specialist and methodological skills they have acquired during their studies.
- analyse selected tasks with scientific methods, critically evaluate them and develop appropriate solutions under the guidance of an academic supervisor.
- record and analyse existing (research) literature appropriate to the topic of the Master's thesis.
- prepare a detailed written elaboration in compliance with scientific methods.

Colloquium

On successful completion, students will be able to

- present a problem from their field of study under consideration of academic presentation and communication techniques.
- reflect on the scientific and methodological approach chosen in the Master's thesis.
- actively answer subject-related questions from subject experts (experts of the Master's thesis).

Links to other Modules within the Study Program	Links to other Study Programs of the University
This module is similar to other modules in the field(s) of Methods.	All Master Programmes in the Business & Management field(s).

Master Thesis

Course Code: MMTHE01

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		27	none

Course Description

The aim and purpose of the Master's thesis is to successfully apply the subject-specific and methodological competencies acquired during the course of study in the form of an academic dissertation with a thematic reference to the major field of study. The content of the Master's thesis can be a practical-empirical or theoretical-scientific problem. Students should prove that they can independently analyse a selected problem with scientific methods, critically evaluate it and work out proposed solutions under the subject-methodological guidance of an academic supervisor. The topic to be chosen by the student from the respective field of study should not only prove the acquired scientific competences, but should also deepen and round off the academic knowledge of the student in order to optimally align his professional abilities and skills with the needs of the future field of activity.

Course Outcomes

On successful completion, students will be able to

- work on a problem from their major field of study by applying the specialist and methodological skills they have acquired during their studies.
- analyse selected tasks with scientific methods, critically evaluate them and develop appropriate solutions under the guidance of an academic supervisor.
- record and analyse existing (research) literature appropriate to the topic of the Master's thesis.
- prepare a detailed written elaboration in compliance with scientific methods.

Contents

- Within the framework of the Master's thesis, the problem as well as the scientific research goal must be clearly emphasized. The work must reflect the current state of knowledge of the topic to be examined by means of an appropriate literature analysis. The student must prove his ability to use the acquired knowledge theoretically and/or empirically in the form of an independent and problem-solution-oriented application.

Literature
Compulsory Reading
Further Reading ▪ Bui, Y. N. (2013). How to Write a Master's Thesis (2nd ed.). SAGE Publications, Incorporated. ▪ Turabian, K. L. (2013). A Manual for Writers of Research Papers, theses, and dissertations (8th ed.). University of Chicago Press. ▪ Further subject specific literature

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Thesis

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Master Thesis

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
810 h	0 h	0 h	0 h	0 h	810 h

Instructional Methods

Study Format myStudies

Study Format	Course Type
myStudies	Thesis

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Master Thesis

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
810 h	0 h	0 h	0 h	0 h	810 h

Instructional Methods

Colloquium

Course Code: MMTHE02

Study Level	Language of Instruction and Examination	Contact Hours	CP	Admission Requirements
MA	English		3	none

Course Description

The colloquium will take place after submission of the Master's thesis. This is done at the invitation of the experts. During the colloquium, the students must prove that they have fully independently produced the content and results of the written work. The content of the colloquium is a presentation of the most important work contents and research results by the student, and the answering of questions by the experts.

Course Outcomes

On successful completion, students will be able to

- present a problem from their field of study under consideration of academic presentation and communication techniques.
- reflect on the scientific and methodological approach chosen in the Master's thesis.
- actively answer subject-related questions from subject experts (experts of the Master's thesis).

Contents

- The colloquium includes a presentation of the most important results of the Master's thesis, followed by the student answering the reviewers' technical questions.

Literature

Compulsory Reading

Further Reading

- Renz, K.-C. (2016): The 1 x 1 of the presentation. For school, study and work. 2nd edition, Springer Gabler, Wiesbaden.

Study Format Distance Learning

Study Format	Course Type
Distance Learning	Thesis Defense

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Colloquium

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	0 h	0 h	0 h	90 h

Instructional Methods
Learning Material ☑ Slides

Study Format myStudies

Study Format	Course Type
myStudies	Thesis Defense

Information about the examination	
Examination Admission Requirements	**Online Tests:** no
Type of Exam	Colloquium

Student Workload					
Self Study	**Contact Hours**	**Tutorial/Tutorial Support**	**Self Test**	**Independent Study**	**Hours Total**
90 h	0 h	0 h	0 h	0 h	90 h

Instructional Methods
Learning Material ☑ Slides