

Modulhandbuch International Competences

Gültig ab Studienbeginn WiSe 2024/2025

Stand: 16.04.2024

Inhaltsverzeichnis

Module 21: International Competences.....	3
Module 21.1: International Economics.....	3
Module 21.2: International Market Research Methodology.....	5
Module 21.3: International Communication.....	7
Module 21.4: Case Study Analysis.....	9
Module 21.5: Summer School.....	11
Module 21.6: Winter School.....	13
Module 21.7: Entrepreneurship.....	15
Module 21.8: International Accounting.....	17

MODULE 21: INTERNATIONAL COMPETENCES**MODULE 21.1: INTERNATIONAL ECONOMICS**

General information											
Module title	International Economics										
Code:											
Module no. (SPO)	21.1										
Module no. (MeinCampus)											
Module convenor/s	Ronney Ncwadi										
Learning format	Online lectures										
Type of module (compulsory, elective)	Elective										
Teaching formats and methods	combination of virtual synchronous and asynchronous elements, tutorial support, collaborative group work										
CP // SWS	5 CP // 4 SWS										
Workload in hours (breakdown)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Classroom (lecture, workshops, etc)</td> <td style="text-align: right;">37,5 hours</td> </tr> <tr> <td>Preparation, reading, follow-up:</td> <td style="text-align: right;">45,5 hours</td> </tr> <tr> <td>Practice and preparation for examination</td> <td style="text-align: right;">42 hours</td> </tr> <tr> <td colspan="2"><hr style="border: 0.5px solid black;"/></td> </tr> <tr> <td>Total:</td> <td style="text-align: right;">125 hours</td> </tr> </table>	Classroom (lecture, workshops, etc)	37,5 hours	Preparation, reading, follow-up:	45,5 hours	Practice and preparation for examination	42 hours	<hr style="border: 0.5px solid black;"/>		Total:	125 hours
Classroom (lecture, workshops, etc)	37,5 hours										
Preparation, reading, follow-up:	45,5 hours										
Practice and preparation for examination	42 hours										
<hr style="border: 0.5px solid black;"/>											
Total:	125 hours										
Language	English										
Semester	4 or above										
Repetition / frequency	Annually (winter semester or summer semester)										
Participation/ admission requirements	The general requirements for the specialization studies according to the currently valid SPO apply (at the time of enrolment, at least 60 ECTS for Specialization I and at least 85 ECTS for Specialization II must have been acquired).										
Examination format	Presentation + portfolio										
Weighting of grades	1.5 weighting: 5 from 210 ECTS credit points										

Course description: learning objectives, teaching content, reading list

Learning objectives:

Upon completing this module, students will be able to...

- ... gain a broad overview of the main principles of economics in an international context
- ... apply their knowledge about different approaches in international economics in exercises to prove their ability to understand abstract concepts
- ... understand that different models explain different aspects of economic questions and be familiar with analysing economic processes
- ... critically evaluate and apply economic approaches to economic developments in various countries
- ... explain reasons for a certain judgement regarding recent economic events in the world

Teaching content

- | | |
|---|---|
| <ul style="list-style-type: none"> ▪ Introduction to international trade ▪ The law of comparative advantage ▪ Standard theory of international trade ▪ International trade and economic development | <ul style="list-style-type: none"> ▪ International resource movements and multinational corporations ▪ Flexible vs fixed exchange rates, the European Monetary System and macroeconomic policy coordination ▪ The International Monetary System – past, present and future |
|---|---|

Reading list

Compulsory reading:

- Salvatore, D. 2014. International Economics: Trade and Finance. 11th edition. USA: John Wiley & Sons Inc. <https://mru.org/economics-video-library>
- Mankiw NG. Macroeconomics, 7th Edition. Worth Publishers; 2010 <https://www.core-econ.org/>

Recommended additional reading:

- none

MODULE 21.2: INTERNATIONAL MARKET RESEARCH METHODOLOGY

General information											
Module title	International Market Research Methodology										
Code:											
Module no. (SPO)	21.2										
Module no. (MeinCampus)											
Module convenor/s	Prof. Dr Uwe Stratmann										
Learning format	Lecture, Exercises and case studies, Workshop										
Type of module (compulsory, elective)	Elective										
Teaching formats and methods	combination of virtual synchronous and asynchronous elements, tutorial support, collaborative group work										
CP // SWS	5 CP // 4 SWS										
Workload in hours (breakdown)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Classroom (lecture, workshops, etc)</td> <td style="text-align: right;">60 hours</td> </tr> <tr> <td>Preparation, reading, follow-up:</td> <td style="text-align: right;">25 hours</td> </tr> <tr> <td>Practice and preparation for examination</td> <td style="text-align: right;">40 hours</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;"></td> </tr> <tr> <td>Total:</td> <td style="text-align: right;">125 hours</td> </tr> </table>	Classroom (lecture, workshops, etc)	60 hours	Preparation, reading, follow-up:	25 hours	Practice and preparation for examination	40 hours			Total:	125 hours
Classroom (lecture, workshops, etc)	60 hours										
Preparation, reading, follow-up:	25 hours										
Practice and preparation for examination	40 hours										
Total:	125 hours										
Language	English										
Semester	4 or above										
Repetition / frequency	Annually (winter semester or summer semester)										
Participation/ admission requirements	The general requirements for the specialization studies according to the currently valid SPO apply (at the time of enrolment, at least 60 ECTS for Specialization I and at least 85 ECTS for Specialization II must have been acquired).										
Examination format	Presentation + portfolio										
Weighting of grades	1.5 weighting: 5 from 210 ECTS credit points										

Course description: learning objectives, teaching content, reading list

Learning objectives:

Upon completing this module, students will be able to...

1) Knowledge and understanding:

... gain knowledge and competences in analyzing international countries (macro-perspective), markets and industries (meso-perspective) and customers (micro-perspective).

2) Using and applying knowledge:

... apply their knowledge and competences in carrying out in-depth country analysis and ratings (macro), markets and industries (market quantification, forecasting, etc.) and customers (cluster analysis, segmentation, consumer behaviour and profiles, etc.).

3) Scientific self conception:

... understand that Scientific approach and methodology is based on state-of-the art market research concepts and statistical methods.

4) Personal development, ethical behaviour and professionalism:

... assess countries and markets based on an objective and a scientific approach rather than on subjective comparisons and judgements.

Teaching content

- | | |
|---|--|
| <ul style="list-style-type: none"> ▪ General introduction into research methods ▪ Research methods for a global market and country analysis | <ul style="list-style-type: none"> ▪ Primary research methods to analyse international industry and customer profiles ▪ Data analysis concepts |
|---|--|

Reading list

Compulsory reading:

- C. Samuel Craig, Susan P. Douglas: International Market Research, 3rd Edition, Wiley.

Recommended additional reading:

- none

MODULE 21.3: INTERNATIONAL COMMUNICATION

General information											
Module title	International Communication										
Code:											
Module no. (SPO)	21.3										
Module no. (MeinCampus)											
Module convenor/s	Prof. Dr. Mechtild Becker										
Learning format	Lectures, Case study exercises										
Type of module (compulsory, elective)	Elective										
Teaching formats and methods	combination of virtual synchronous and asynchronous elements, tutorial support, collaborative group work										
CP // SWS	5 CP // 4 SWS										
Workload in hours (breakdown)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Classroom (lecture, workshops, etc)</td> <td style="text-align: right;">37,5 hours</td> </tr> <tr> <td>Preparation, reading, follow-up:</td> <td style="text-align: right;">45,5 hours</td> </tr> <tr> <td>Practice and preparation for examination</td> <td style="text-align: right;">42 hours</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;"></td> </tr> <tr> <td>Total:</td> <td style="text-align: right;">125 hours</td> </tr> </table>	Classroom (lecture, workshops, etc)	37,5 hours	Preparation, reading, follow-up:	45,5 hours	Practice and preparation for examination	42 hours			Total:	125 hours
Classroom (lecture, workshops, etc)	37,5 hours										
Preparation, reading, follow-up:	45,5 hours										
Practice and preparation for examination	42 hours										
Total:	125 hours										
Language	English										
Semester	4 or above										
Repetition / frequency	Annually (winter semester or summer semester)										
Participation/ admission requirements	The general requirements for the specialization studies according to the currently valid SPO apply (at the time of enrolment, at least 60 ECTS for Specialization I and at least 85 ECTS for Specialization II must have been acquired).										
Examination format	Presentation + portfolio										
Weighting of grades	1.5 weighting: 5 from 210 ECTS credit points										

Course description: learning objectives, teaching content, reading list

Learning objectives:

Upon completing this module, students will be able to...

1) Knowledge and understanding:

... communicate sensitively with people from other cultures exercising emotional self-control, even in critical situations. They will expand their ability to act through knowledge of foreign cultural orientation systems and apply this to case studies (affective + cognitive goals). They will enhance their ability to assess their own communication skills and be able to react appropriately to conflicts.

2) Using and applying knowledge:

... explain the following terms and their meanings: cultural orientation systems, cultural dimensions and cultural standards. They will be able to interpret the results of the GLOBE study and use them for their communication. They will reflect upon direct and indirect communication and the differences between them. They will develop an understanding of hierarchy, as well as the topics of work ethics and business initiation, postings / repatriation and negotiating in different cultures, thus offering an overview of the challenges of international communication.

3) Scientific self conception:

... define (business-oriented) research questions, appropriate research methods and research results. Operationalise from theoretical to practical. Perform business administration, with special consideration to international peculiarities.

4) Personal development, ethical behaviour and professionalism:

... focus on ethics in international business as well as their personal development. Students will experience the fascinating challenge of working in intercultural teams and managing facilities all over the world. Intercultural competencies are vital for both career path and personal development.

Teaching content

The core focus of the lecture is on following areas

- Cultural standards
- Hofstede dimensions
- GLOBE study
- WVS, World Value Survey
- Evaluation of data, critical examination of surveys

In an intercultural context:

- Work ethics
- Negotiation
- Conflict behaviour
- Communication styles
- Critical incidents (several cultures)
- Etiquette (manners, body language, taboo subjects)

Reading list

Compulsory reading:

- Bannys, Frank: Interkulturelles Management, Konzepte und Werkzeuge für die Praxis, Weinheim, 2012
- Bergemann, Niels/ Sourisseaux, Andreas L.J. (Hrsg.): Interkulturelles Management, 3. vollständig überarbeitete Auflage, Berlin, 2003
- Camerer, Rudi/ Mader, Judith: Intercultural Competence in Business English, Berlin, 2012
- Cronenbroek, Wolfgang: Internationales Projektmanagement, Grundlagen, Organisation, Interkulturelle Aspekte, Angepasste Kommunikationsformen, Berlin, 2004
- Dignen, Bob: Communicating Across Cultures, Cambridge, 2011
- Lüsebrink, Hans-Jürgen: Interkulturelle Kommunikation, Interaktion, Fremdwahrnehmung, Kulturtransfer, 4. Auflage, Stuttgart, 2016
- Müller, Stefan/ Gelbrich, Katja: Interkulturelle Kommunikation, München, 2011
- Schigk, Michael: Interkulturelle Kommunikation in der Wirtschaft, Grundlagen und interkulturelle Kompetenz für Marketing und Vertrieb, 2. Auflage, München, 2014.

Recommended additional reading:

- House, R./ Javidan, M./ Hanges, P: Culture, Leadership, and Organisations, The GLOBE Study of 62 societies, Thousand Oaks, 2004.

MODULE 21.4: CASE STUDY ANALYSIS

General information											
Module title	Case Study Analysis										
Code:											
Module no. (SPO)	21.4										
Module no. (MeinCampus)											
Module convenor/s	Prof. Dr. Andreas Müller										
Learning format	Lectures, Case study method, Assignments, Case discussions, Essays										
Type of module (compulsory, elective)	Elective										
Teaching formats and methods	combination of virtual synchronous and asynchronous elements, tutorial support, collaborative group work										
CP // SWS	5 CP // 4 SWS										
Workload in hours (breakdown)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Classroom (lecture, workshops, etc)</td> <td style="text-align: right;">37,5 hours</td> </tr> <tr> <td>Preparation, reading, follow-up:</td> <td style="text-align: right;">45,5 hours</td> </tr> <tr> <td>Practice and preparation for examination</td> <td style="text-align: right;">42 hours</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black; padding-top: 5px;">Total:</td> </tr> <tr> <td></td> <td style="text-align: right;">125 hours</td> </tr> </table>	Classroom (lecture, workshops, etc)	37,5 hours	Preparation, reading, follow-up:	45,5 hours	Practice and preparation for examination	42 hours	Total:			125 hours
Classroom (lecture, workshops, etc)	37,5 hours										
Preparation, reading, follow-up:	45,5 hours										
Practice and preparation for examination	42 hours										
Total:											
	125 hours										
Language	English										
Semester	4 or above										
Repetition / frequency	Annually (winter semester or summer semester)										
Participation/ admission requirements	The general requirements for the specialization studies according to the currently valid SPO apply (at the time of enrolment, at least 60 ECTS for Specialization I and at least 85 ECTS for Specialization II must have been acquired).										
Examination format	Presentation + portfolio										
Weighting of grades	1.5 weighting: 5 from 210 ECTS credit points										

Course description: learning objectives, teaching content, reading list

Learning objectives:

Upon completing this module, students will be able to...

1) Knowledge and understanding:

... gain knowledge and competencies from international business situations. Students will understand international business strategies, various business models and critical decisions in management. These situations cover a wide range of themes including strategy, innovation, finance, customers, emerging markets, sustainability, people management, digitalisation, organisational behaviour, etc.

2) Using and applying knowledge:

... apply core concepts from strategic management to typical situations. They will perform and present in-depth evaluations, propose root causes in problem-analysis diagnoses and will develop differentiated decisions and follow-up actions. Students will learn how to apply classical models to real organisations in various sectors, e.g. automotive, consumer electronics, software development, conglomerates, media, manufacturing, etc.

3) Scientific self conception:

... understand patterns in international strategy cases, diagnose case studies thoroughly and provide a structured analysis to prepare an evidence-based decision. Students will understand the case method of instruction, learn about the conflicts and ambiguities in real-life situations, and how to support their own argument for or against a decision. Students will also assess several frameworks, models and tools and their applicability in the provided case situations.

4) Personal development, ethical behaviour and professionalism:

... develop their own stance based on the evidence of a case study. They will learn to defend their argument, to weigh options in a discussion, and to come to a final conclusion. Students will develop their writing skills, their rigour in evidence-based discussions, and acquire experience in a team-based, respectful, open-ended explorative debate of a complex situation. They will strengthen their abilities in critical thinking and judgement.

Teaching content

- The module is based on 10-12 management case studies written by authors from Harvard, Stanford, IMD, etc., which are communicated and distributed online.
- After an introduction to the Case Method, students are reminded of their financial analysis skills through a quiz on industrial key ratios.
- First, case studies exemplify the analyses of decision-oriented, evaluation-oriented, or problem-diagnosis-oriented case studies, which builds the foundation for the coming cases.

- The module then follows a repetitive structure: each week, one case study with guiding questions is read and prepared by all students. The in-class discussion is facilitated by the lecturer and builds on the evidence-based positions of the students. This course is highly interactive, it helps to discover various aspects of the respective case study and invites self-evaluation of students' original thoughts, their approaches and conclusions

Reading list

Compulsory reading:

- Hammond (2009) Learning by the Case Method
- Further material will be provided in the course

Recommended additional reading:

- Ellen Macarthur Foundation (2015) Growth Within
- Ellet (2018) The Case Study Handbook
- Kaplan / Norton (2000) Having Trouble with your Strategy? Then Map It
- Kim / Mauborgne (2004) Blue Ocean Strategy
- Nadler / Tushman (1980) A Model for Diagnosing OB
- Osterwalder / Pigneur (2020) The Invincible Company
- Porter (1996) What is strategy?
- Schiller / Herreid (2021) Bibliography on Case Study Teaching in Science

MODULE 21.5: SUMMER SCHOOL

General information											
Module title	Summer School										
Code:											
Module no. (SPO)	21.5										
Module no. (MeinCampus)											
Module convenor/s	Prof. Dr Tobias Peylo										
Learning format	Lectures, Case study exercises										
Type of module (compulsory, elective)	Elective										
Teaching formats and methods	combination of virtual synchronous and asynchronous elements, tutorial support, collaborative group work										
CP // SWS	5 CP // 4 SWS										
Workload in hours (breakdown)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Classroom (lecture, workshops, etc)</td> <td style="text-align: right;">37,5 hours</td> </tr> <tr> <td>Preparation, reading, follow-up:</td> <td style="text-align: right;">45,5 hours</td> </tr> <tr> <td>Practice and preparation for examination</td> <td style="text-align: right;">42 hours</td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>Total:</td> <td style="text-align: right;">125 hours</td> </tr> </table>	Classroom (lecture, workshops, etc)	37,5 hours	Preparation, reading, follow-up:	45,5 hours	Practice and preparation for examination	42 hours	<hr/>		Total:	125 hours
Classroom (lecture, workshops, etc)	37,5 hours										
Preparation, reading, follow-up:	45,5 hours										
Practice and preparation for examination	42 hours										
<hr/>											
Total:	125 hours										
Language	English										
Semester	4 or above										
Repetition / frequency	Annually (winter semester or summer semester)										
Participation/ admission requirements	The general requirements for the specialization studies according to the currently valid SPO apply (at the time of enrolment, at least 60 ECTS for Specialization I and at least 85 ECTS for Specialization II must have been acquired).										
Examination format	Presentation + portfolio										
Weighting of grades	1.5 weighting: 5 from 210 ECTS credit points										

Course description: learning objectives, teaching content, reading list

Learning objectives:

Upon completing this module, students will be able to...

1) Knowledge and understanding:

... gain intercultural as well as specific economic, ecological and social skills during Kempten University's regular summer school programme at one of the university partners in Africa. These skills are taught to both German and African students in different ways – through business games, case studies and the creation of their own business plans. All activities are accompanied by lectures and keynote speeches, thus providing a solid foundation in entrepreneurship, start-up strategy and business planning as well as sustainability.

2) Using and applying knowledge:

In addition to bringing students together with business figures from the public and private sectors, the Summer School aims at encouraging innovation and creativity amongst participants while presenting different opportunities within the entrepreneurial ecosystem.

... use appropriate tools, try out different disciplines, learn entrepreneurial thinking as well as work together in internationally and culturally diverse teams

3) Scientific self conception:

... understand how to become responsible entrepreneurs themselves and how to implement their own ideas. The Entrepreneurship Summer School aims to help students believe in their ideas, lay a first milestone towards their own independence and strengthen responsible, sustainable development

4) Personal development, ethical behaviour and professionalism:

... perceive entrepreneurial responsibility and ethically correct behaviour. In all activities, mixed teams will create an environment for broadening cultural horizons and cross-border cooperation.

Teaching content

There are three main modules:

- The Micro Business Game (courtesy of Deutsche Sparkassenstiftung für internationale Kooperation) creates a learning environment and simulation for basic entrepreneurial knowledge.
- Practically relevant assignments are introduced by business partners and open up the opportunity for the students to work in mixed teams on practical problems relevant to industry in Eastern Africa.
- Own business ideas are presented by the participating students and then further developed in mixed teams to be presented at the end of the Summer School to both the organisers and interested business partners.

- Additionally, a presentation workshop in advance of and during the course, several short lectures relevant to the questions of entrepreneurship, strategy development and responsible/sustainable management all offer bolts of inspiration and learning opportunities.

Reading list

Compulsory reading:

- none

Recommended additional reading:

- none

MODULE 21.6: WINTER SCHOOL

General information											
Module title	Winter School										
Code:											
Module no. (SPO)	21.6										
Module no. (MeinCampus)											
Module convenor/s	NN										
Learning format	Lectures, Case study exercises, Guest lectures and workshops										
Type of module (compulsory, elective)	Elective										
Teaching formats and methods	combination of virtual synchronous and asynchronous elements, tutorial support, collaborative group work										
CP // SWS	5 CP // 4 SWS										
Workload in hours (breakdown)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Classroom (lecture, workshops, etc)</td> <td style="text-align: right;">37,5 hours</td> </tr> <tr> <td>Preparation, reading, follow-up:</td> <td style="text-align: right;">45,5 hours</td> </tr> <tr> <td>Practice and preparation for examination</td> <td style="text-align: right;">42 hours</td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>Total:</td> <td style="text-align: right;">125 hours</td> </tr> </table>	Classroom (lecture, workshops, etc)	37,5 hours	Preparation, reading, follow-up:	45,5 hours	Practice and preparation for examination	42 hours	<hr/>		Total:	125 hours
Classroom (lecture, workshops, etc)	37,5 hours										
Preparation, reading, follow-up:	45,5 hours										
Practice and preparation for examination	42 hours										
<hr/>											
Total:	125 hours										
Language	English										
Semester	4 or above										
Repetition / frequency	Annually (winter semester or summer semester)										
Participation/ admission requirements	The general requirements for the specialization studies according to the currently valid SPO apply (at the time of enrolment, at least 60 ECTS for Specialization I and at least 85 ECTS for Specialization II must have been acquired).										
Examination format	Presentation + portfolio										
Weighting of grades	1.5 weighting: 5 from 210 ECTS credit points										

Course description: learning objectives, teaching content, reading list

Learning objectives:

Upon completing this module, students will be able to...

1) Knowledge and understanding:

... gain intercultural as well as specific economic, ecological and social skills during Kempten University’s regular summer school programme at one of the university partners in Africa. These skills are taught to both German and African students in different ways – through business games, case studies and the creation of their own business plans. All activities are accompanied by lectures and keynote speeches, thus providing a solid foundation in entrepreneurship, start-up strategy and business planning as well as sustainability.

2) Using and applying knowledge:

In addition to bringing students together with business figures from the public and private sectors, the Summer School aims at encouraging innovation and creativity amongst participants while presenting different opportunities within the entrepreneurial ecosystem.

... use appropriate tools, try out different disciplines, learn entrepreneurial thinking as well as work together in internationally and culturally diverse teams

3) Scientific self conception:

... understand how to become responsible entrepreneurs themselves and how to implement their own ideas. The Entrepreneurship Summer School aims to help students believe in their ideas, lay a first milestone towards their own independence and strengthen responsible, sustainable development

4) Personal development, ethical behaviour and professionalism:

... perceive entrepreneurial responsibility and ethically correct behaviour. In all activities, mixed teams will create an environment for broadening cultural horizons and cross-border cooperation.

Teaching content

There are three main modules:

- The Micro Business Game (courtesy of Deutsche Sparkassenstiftung für internationale Kooperation) creates a learning environment and simulation for basic entrepreneurial knowledge.
- Practically relevant assignments are introduced by business partners and open up the opportunity for the students to work in mixed teams on practical problems relevant to industry in Eastern Africa.
- Own business ideas are presented by the participating students and then further developed in mixed teams to be presented at the end of the Summer School to both the organisers and interested business partners.

- Additionally, a presentation workshop in advance of and during the course, several short lectures relevant to the questions of entrepreneurship, strategy development and responsible/sustainable management all offer bolts of inspiration and learning opportunities.

Reading list

Compulsory reading:

- none

Recommended additional reading:

- none

MODULE 21.7: ENTREPRENEURSHIP

General information											
Module title	Entrepreneurship										
Code:											
Module no. (SPO)	21.7										
Module no. (MeinCampus)											
Module convenor/s	Prof. Dr. Katrin Stefan										
Learning format	Lectures, Study questions and exercises, Guest lectures										
Type of module (compulsory, elective)	Elective										
Teaching formats and methods	combination of virtual synchronous and asynchronous elements, tutorial support, collaborative group work										
CP // SWS	5 CP // 4 SWS										
Workload in hours (breakdown)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Classroom (lecture, workshops, etc)</td> <td style="text-align: right;">37,5 hours</td> </tr> <tr> <td>Preparation, reading, follow-up:</td> <td style="text-align: right;">45,5 hours</td> </tr> <tr> <td>Practice and preparation for examination</td> <td style="text-align: right;">42 hours</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black; padding-top: 5px;">Total:</td> </tr> <tr> <td></td> <td style="text-align: right;">125 hours</td> </tr> </table>	Classroom (lecture, workshops, etc)	37,5 hours	Preparation, reading, follow-up:	45,5 hours	Practice and preparation for examination	42 hours	Total:			125 hours
Classroom (lecture, workshops, etc)	37,5 hours										
Preparation, reading, follow-up:	45,5 hours										
Practice and preparation for examination	42 hours										
Total:											
	125 hours										
Language	English										
Semester	4 or above										
Repetition / frequency	Annually (winter semester or summer semester)										
Participation/ admission requirements	The general requirements for the specialization studies according to the currently valid SPO apply (at the time of enrolment, at least 60 ECTS for Specialization I and at least 85 ECTS for Specialization II must have been acquired).										
Examination format	Presentation + portfolio										
Weighting of grades	1.5 weighting: 5 from 210 ECTS credit points										

Course description: learning objectives, teaching content, reading list

Learning objectives:

Upon completing this module, students will be able to...

1) Knowledge and understanding:

... know the relevant criteria for evaluating a business idea, understand how to estimate the market potential and the limits of estimating, understand the necessity of testing the idea and the role of an MVP, and know how the different parts of a business plan are linked to one another.

2) Using and applying knowledge:

... build a business, from finding a viable idea, estimating the potential market, developing a business model, testing the product or service, to elaborating a financial forecast in detail and where to find funding.

3) Scientific self-conception:

... understand that similar to a research circle, for building a start-up they have to articulate their assumptions on potential customers' behaviour and their willingness to buy their product, to test these hypotheses, and to adapt their product or pivot their business model if they had to reject the hypotheses. As such, founding a start-up is an iterative feedback process like empirical research.

4) Personal development, ethical behaviour and professionalism:

... crucially balance the fascinating enterprise of founding a start-up, on the one hand, with being aware of potential pitfalls.

... create an awareness for the ethical dilemmas that entrepreneurs have to face. "Value-based entrepreneurship" is a unique approach basing entrepreneurship education on reflection upon values.

... gain an awareness of dilemmas, following sustainable ideas and avoiding harm.

... handle ideas that have not materialised together with the start-up culture, which rewards rule-breaking ("fake it till you make it", "disrupt").

Teaching content

- | | |
|--|---|
| <ul style="list-style-type: none"> ▪ Introduction to entrepreneurship ▪ Why value-based entrepreneurship? ▪ The business idea ▪ Who could be affected by your business idea? ▪ The business model ▪ Is the activity fair, sustainable? ▪ The window of opportunity ▪ Values as constraints or competitive advantage ▪ The business plan ▪ Risk of overoptimistic estimations <ul style="list-style-type: none"> ▪ Estimating market potential ▪ Awareness of corruption practices, bribery, deviant behaviour b potential clients | <ul style="list-style-type: none"> ▪ Meeting the customer's need ▪ Building a customer base – critical incidents ▪ Financing an entrepreneurial venture ▪ Dilemma – meeting the investor's criteria by all means? ▪ Legal form and what is needed to start ▪ Awareness of ethical dilemma ▪ The pitch – how to pitch ▪ Students' teams' final pitches |
|--|---|

Reading list

Compulsory reading:

- Different media provided on Moodle

Recommended additional reading:

- Osterwalder/Pigneur (2011): Business Model Generation, Campus Verlag
- Arnold/Beauchamp/Norman (2020): Ethical Theory and Business, 10th Edition, Cambridge UK

MODULE 21.8: INTERNATIONAL ACCOUNTING

General information											
Module title	International Accounting										
Code:											
Module no. (SPO)	21.8										
Module no. (MeinCampus)											
Module convenor/s	Prof. Dr. Christopher Barth										
Learning format	Lectures, Exercises, Online lectures										
Type of module (compulsory, elective)	Elective										
Teaching formats and methods	combination of virtual synchronous and asynchronous elements, tutorial support, collaborative group work										
CP // SWS	5 CP // 4 SWS										
Workload in hours (breakdown)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Classroom (lecture, workshops, etc)</td> <td style="text-align: right;">37,5 hours</td> </tr> <tr> <td>Preparation, reading, follow-up:</td> <td style="text-align: right;">45,5 hours</td> </tr> <tr> <td>Practice and preparation for examination</td> <td style="text-align: right;">42 hours</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;"></td> </tr> <tr> <td>Total:</td> <td style="text-align: right;">125 hours</td> </tr> </table>	Classroom (lecture, workshops, etc)	37,5 hours	Preparation, reading, follow-up:	45,5 hours	Practice and preparation for examination	42 hours			Total:	125 hours
Classroom (lecture, workshops, etc)	37,5 hours										
Preparation, reading, follow-up:	45,5 hours										
Practice and preparation for examination	42 hours										
Total:	125 hours										
Language	German										
Semester	4 or above										
Repetition / frequency	Annually (winter semester or summer semester)										
Participation/ admission requirements	The general requirements for the specialization studies according to the currently valid SPO apply (at the time of enrolment, at least 60 ECTS for Specialization I and at least 85 ECTS for Specialization II must have been acquired).										
Examination format	Presentation + portfolio										
Weighting of grades	1.5 weighting: 5 from 210 ECTS credit points										

Course description: learning objectives, teaching content, reading list

Learning objectives:

Die Studierenden...

1) Wissen und Verstehen:

- ... kennen die Ziele, Inhalt und Methodik der Regelungen der IFRS.
- ... verstehen die wesentlichen steuerrechtlichen Folgen grenzüberschreitenden Handels.

2) Einsatz und Anwendung von Wissen:

- ... wenden Vorschriften zur Bilanzierung wichtiger Bilanzposten nach IFRS selbständig an.
- ... hinterfragen die Bilanzierung von besonderen Bilanz-positionen wie selbsterstellte immaterielle Vermögensgegenstände oder latenten Steuern.

3) Wissenschaftliches Selbstverständnis:

- ... können das breite Spektrum der Ansatz- und Bewertungswahlrechte der IFRS vor dem Hintergrund der unterschiedlichen Erwartungen der Stakeholder kritisch reflektieren
- ... können mögliche Handlungsalternativen hinsichtlich steuerlicher Implikationen aufzeigen

4) Persönlichkeitsentwicklung, ethisches Handeln & Professionalität:

- ... können ihr erlerntes theoretisches Wissen und ihr Verständnis im Rahmen der praktischen Tätigkeit in Unternehmen bei der Erstellung oder Prüfung von IFRS Abschlüssen einbringen.
- ... können ihr erlerntes Wissen hinsichtlich der Besteuerung grenzüberschreitender Betätigung bei der Analyse globaler Konzernstrukturen anwenden

Teaching content

- | | |
|--|---|
| <ul style="list-style-type: none"> ▪ Grundlagen des IFRS Jahresabschlusses: ▪ Rechnungslegungsinstrumente, Bestandteile eines IFRS Abschlusses, internationale Besonderheiten der Rechnungslegungsinstrumente ▪ Rechnungslegung im Rahmen eines Konzernabschlusses nach IFRS: | <ul style="list-style-type: none"> ▪ Konsolidierungsschritte, Kaufpreisallokation, At Equity Konsolidierung, Vollkonsolidierung, Gemeinschaftsunternehmen, notes, Segmentberichterstattung ▪ Regelungen im internationalen Steuerrecht: Inboundfälle, Outboundfälle, transfer pricing, Regelungen der DBAs, Steueranrechnung, Steuerabzug, Funktionsverlagerungen, Steuerentstrickungsfälle |
|--|---|

Reading list

Compulsory reading:

- Kirsch, Hanno Einführung in die internationale Rechnungslegung NWB Verlag (aktuelle Auflage)
- Kudert, Sorg, Höppner, Leitsch: IFRS, Kleist Verlag (aktuelle Auflage)
- IFRS Standards, (aktuelle Auflage)
- Wilke Lehrbuch Internationales Steuerrecht, NWB Verlag (aktuelle Auflage)

Recommended additional reading:

- Kirsch Hanno: Übungen zur internationalen Rechnungslegung nach IFRS (NWB Verlag, (aktuelle Auflage)
- Wilke Fallsammlung internationales Steuerrecht NWB Verlag (aktuelle Auflage)
- Rupp/Knies/Faust: Internationales Steuerrecht, Schaefer Pöschel Verlag (aktuelle Auflage)