

Business School, Gelsenkirchen

Modules in English

Westfälische Hochschule Gelsenkirchen, Bocholt, Recklinghausen

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Overview

Semester	Modul	Title	hours/week	ECTS
3	B 1053	Economics III Economic Policy	4	5
3	B 1072	Business Statistics	4	5
3	B 65xx	Financial Reporting	4	5
5	B 65xx	Development and institution of the European Union	2	5
5	B 1150	Management Decisions	4	5
5	B 1160	International Management	4	5
x		Languages, e.g. German as foreign language, Spanish, French, English	4	5

Winter term

Summer term

Semester	Modul	Title	hours/week	ECTS
4	B 65xx	Business Simulation Logistics	4	5
4	B 3090	International Marketing	4	5
4	B 3075	European Studies	4	5
4	B 4030	International Accounting	2	5
4	4xxx	Management of Business Process Modelling	2	5
x		Languages, e.g. German as foreign language, Spanish, French, English	4	5

Economics III - Economic Policy	4
Business Statistics	5
Financial Reporting	6
Development and Institutions of European Union	7
Management Decisions	8
International Management	9
Business Simulation Logistics	10
International Marketing (in Englisch)	11
European Studies	12
International Accounting	13
Management of Business Process Modelling	14

Languages, e.g. German as foreign language, Spanish, French, English

Module	Workload:	Credits:	Semester:	Frequency:	Length:
number:	150 h	5	3	Winter	1 Semester
B 1053	nomic Policy		Contact hours:	Self-study:	Group size:
	Shormo r olloy		72h	78h	10-20
Learning ou	utcomes / Compet	ence:			
Students					
			iomic policy measures		
			pts of economic policy		
			in different fields of act ects of selected instru		a policy
			ects of international ec		
			e (national) economic		
		·	()	·	
Contents:					
- Theory of	of economic policy	(agents, goal	ls, limitations)		
	nance (financial po				
- Growth-	and structural poli	• (
- Stabilisa	tion policy (especi	ally: fiscal po	licy and monetary polic		
- Stabilisa	tion policy (especi	ally: fiscal po	licy and monetary polic y: trade policy and poli		exchange rates)
StabilisaInternati	tion policy (especi	ally: fiscal po			exchange rates)
 Stabilisa Internati 	ition policy (especi onal economic poli	ally: fiscal po cy (especially			exchange rates)
 Stabilisa Internati Teaching m Prerequisite 	ation policy (especi onal economic poli ethods: Lecture e for participation	ally: fiscal po cy (especiall <u>)</u> :		cy with respect to	
 Stabilisa Internati Teaching m Prerequisite None. Know 	ation policy (especi onal economic poli ethods: Lecture e for participation	ally: fiscal po cy (especiall <u>)</u> :	y: trade policy and poli	cy with respect to	
 Stabilisa Internati Teaching m Prerequisite None. Know 	ation policy (especi onal economic poli ethods: Lecture e for participation ledge in microecor	ally: fiscal po cy (especiall <u>)</u> :	y: trade policy and poli	cy with respect to	
- Stabilisa - Internati Teaching m Prerequisite None. Know Form(s) of a Exam	ation policy (especi onal economic poli ethods: Lecture e for participation ledge in microecor	ally: fiscal po cy (especially : nomic and ma	y: trade policy and poli	cy with respect to	
- Stabilisa - Internati Teaching m Prerequisite None. Know Form(s) of a Exam	ation policy (especi onal economic poli aethods: Lecture a for participation ledge in microecor assessment: a for awarding cre	ally: fiscal po cy (especially : nomic and ma	y: trade policy and poli	cy with respect to	
- Stabilisa - Internati Teaching m Prerequisite None. Know Form(s) of a Exam Prerequisite Passed exar Portion of g	ation policy (especi onal economic poli ethods: Lecture e for participation ledge in microecor assessment: e for awarding cre m grade for final gra	ally: fiscal po cy (especially : nomic and ma edits:	y: trade policy and poli	cy with respect to	
- Stabilisa - Internati Teaching m Prerequisite None. Know Form(s) of a Exam Prerequisite Passed exar Portion of g Lecturer res	ation policy (especi- onal economic poli- ethods: Lecture e for participation ledge in microecor assessment: e for awarding cre m grade for final gra- sponsible:	ally: fiscal po cy (especially : nomic and ma edits: de: 5/167 (39	y: trade policy and poli acroeconomic theory is	cy with respect to	
- Stabilisa - Internati Teaching m Prerequisite None. Know Form(s) of a Exam Prerequisite Passed exar Portion of g Lecturer res	ation policy (especi onal economic poli ethods: Lecture e for participation ledge in microecor assessment: e for awarding cre m grade for final gra	ally: fiscal po cy (especially : nomic and ma edits: de: 5/167 (39	y: trade policy and poli acroeconomic theory is	cy with respect to	
- Stabilisa - Internati Teaching m Prerequisite None. Know Form(s) of a Exam Prerequisite Passed exar Portion of g Lecturer res	ation policy (especi onal economic poli ethods: Lecture e for participation ledge in microecor assessment: e for awarding cre m grade for final gra sponsible: arda Kampmann, I	ally: fiscal po cy (especially : nomic and ma edits: de: 5/167 (39	y: trade policy and poli acroeconomic theory is	cy with respect to	
 Stabilisa Internati Teaching m Prerequisite None. Know Form(s) of a Exam Prerequisite Passed exar Portion of g Lecturer res Prof. Dr. Ric Other inforr Literature: 	ation policy (especi onal economic poli ethods: Lecture e for participation ledge in microecor assessment: e for awarding cre m grade for final grad sponsible: arda Kampmann, I mation:	ally: fiscal po cy (especially : nomic and ma edits: de: 5/167 (39 Prof. Dr. Joha	y: trade policy and poli acroeconomic theory is 6)	, however, helpful	
- Stabilisa - Internati Teaching m Prerequisite None. Know Form(s) of a Exam Prerequisite Passed exar Portion of g Lecturer res Prof. Dr. Ric Other inforr Literature: Parkin, M., F	ation policy (especi- onal economic poli- nethods: Lecture e for participation ledge in microecor assessment: e for awarding crean prade for final graan sponsible: arda Kampmann, I mation:	ally: fiscal po cy (especially nomic and ma edits: de: 5/167 (39 Prof. Dr. Joha rs, K.: Econor	y: trade policy and poli acroeconomic theory is <u>6)</u> ann Walter mics, 9 th edition, Londo	however, helpful	
 Stabilisa Internati Teaching m Prerequisite None. Know Form(s) of a Exam Prerequisite Passed exar Portion of g Lecturer res Prof. Dr. Ric Other inforr Literature: Parkin, M., F Kampmann, 	ation policy (especi- onal economic poli- ethods: Lecture e for participation ledge in microecor assessment: e for awarding cre- m grade for final gra- sponsible: arda Kampmann, I nation: Powell, M, Matthew R., Walter, J. Mak	ally: fiscal po cy (especially nomic and ma edits: de: 5/167 (39 Prof. Dr. Joha rs, K.: Econor	y: trade policy and poli acroeconomic theory is 6)	however, helpful	
 Stabilisa Internati Teaching m Prerequisite None. Know Form(s) of a Exam Prerequisite Passed exar Portion of g Lecturer res Prof. Dr. Ric Other inforr Literature: Parkin, M., F Kampmann, Special feature 	ation policy (especi- onal economic poli- ethods: Lecture e for participation ledge in microecor assessment: e for awarding cre- m grade for final gra- sponsible: arda Kampmann, I nation: Powell, M, Matthew R., Walter, J. Mak	ally: fiscal po cy (especially nomic and ma edits: de: 5/167 (3% Prof. Dr. Joha rs, K.: Econor roökonomie:	y: trade policy and poli acroeconomic theory is 6) ann Walter mics, 9 th edition, Londo Wachstum, Beschäftig	however, helpful	

Module number:	Workload: 150 h	Credits: 5 CP	Semester: 3 rd semester	Frequency: Winter	Length: 1 semester
B 1072	13011	5.01	5 Semester	vvinter	1 Semester
Course:		1	Contact hours:	Self-study:	Group size
Business Stati	stics (4 SWS)		72 h	78 h	50 – 70
Learning outo	comes / Compet	ence:			
Students					
know d	lifferent statistica	I methods an	d analysis concepts ar	nd can apply them	independently.
			riety of data sets, so the		
		•	g statistical measures.	•	Ginageaster
			lated uncertainties of a		by using the
	of statistical infer				,
know h	ow to interpret th	ne results of s	tatistical evaluations a	and analysis econo	mically.
	-				
Contents:					
- statistical	basics				
- descriptive	e statistics				
- probability	/ theory and indu	ctive statistic:	S		
Teaching met	hods:				
	ses, class discus				
-	or participation	:			
none					
Form(s) of as exam	sessment:				
	or awarding cre	dite			
passed exam		uns.			
	de for final grad	de:			
5/167 (3%)					
Lecturer resp					
Prof. Dr. Simo					
Other informa	ation:				
Lecture notes					
Additional liter	ature:				
			y, Williams; Statistics f	for business and e	conomics; 2nd
Edition; C	engage Learning	j 2010			
- Black; Ap	plied business st	atistics; 7th E	dition; John Wiley and	I Sons 2013	
- Bowerma	n, O'Connell, Mu	rphree; Busin	ess statistics in praction	ce; 6th Edition; Mc	Graw-Hill 2011
- Francis, M	lousley; Busines	s mathematic	s and statistics; 7th Ec	dition; Cengage Le	arning 2014
- Fry, Groel	bner, Shannon, S	Smith; Busine	ss statistics; 8th Editio	on; Pearson 2011	
-					
Connections to					

Connections to other courses:

Basic statistical knowledge is a prerequisite for the understanding of empirical science.

Module	Workload:	Credits:	Semester:	Frequency:	Length:
number:	150h	5	5	Winter	1 Semester
B 6500					
Course:			Contact time:	Self-study:	Group size:
Financial Repo			72h	78h	10-20
Learning outo	comes / Compet	ence:			
major current i Standards (IFF understanding	issues in financia RS). Students wil of sustainability	I accounting, I also investig reporting and	g is to develop a sou especially with regar pate other reports pul corporate governan increase their indepe	rd to International Fi blished by companie ce. By preparing a v	nancial Reporting es and get a sound vritten research
Contents:					
	ulation of intangit		e with IFRS and why asing, financial instru		
governance w	ill be investigated	l in greater de	ility reporting, managetail. Students will be erstanding of the con	able to connect e.g	. financial and
Lectures inclu discussions is		n class regard	ling the contents of t	he current topic. Par	ticipation in
required to rea	search this topic	and prepare a	course topics for the written research pr ss on the nominated	oject to be marked b	
On the selecte	ed week, student	s will present	their research project	ct to the class based	l.
			topic must be prepa ons is also mandator		class after the
Teaching met	hods: Lecture s	tudents' rese	arch projects and pro	esentation class dis	cussion
-	or participation				
none		•			
Form(s) of as	sessment:				
• •		esentation of	research project, 20	% class participation	n in discussions
	or awarding cre		• • •	• •	
Active contribu	ution in class				
Portion of gra	ade for final grad	de: 5/167 (3%	<i>с</i> ́о)		
Lecturer resp	onsible:				
Lecturer resp					
Prof. Dr. Julia					

Modulnumber: 6500	Workload: 90	Credits: 2,5 CP 5 CPs with excursion	Term:	Frequency: Winter	Length: 1 Semester
Lecture: Development and Union	Institutions o	f European	Time of contact: 32	Time of study: 58	Size of groupe 15
- to define	uish the differ the scope of r	national and Eu	ne process of Europea uropean responsibilitie ean integration and to	es in economic poli	
 main prir institution process Multiann 	nciples of Euro ns of EU of creating a E ual Financial I ds: Lecture v	European Cons Framework and vith active par	stitution d annual EU-Budget		
Prerequisites for Test format: pre	•	none			
		ar attendance	and presentation		
Importance of gr Responsible for			3/171 . Dr. Ricarda Kampm	ann	
Additional inform Literature: Weidenfo		a von A-Z, 11.	Aufl., Bonn 2009		
			Jnion : economics, po	plicies and history, 3	3.ed., London 201
Special feature					
Jean.Morexcursion	net-Europaze	ertifikat			

Manageme	nt Decisio	ons			
Module	Workload:	Credits:	Semester:	Frequency:	Length:
number:	150 h	5	5	Winter	1 Semester
B 1150					
Course:			Contact hours:	Self-study:	Group size:
Management De	cisions		72h	78h	30-50
Learning outco	mes / Compet	ence:			
interdependencie these. The stude accounting, finar decision process consider these ir between corpora Participants have addition they act and personal ski	es between the ints will know the into considerate into considerate the context of the and non-collector to take decision in manageme lls that are imp	e functional at he significant and balance ation. The stu f repeated op rporate influe ons in teams in meetings in ortant for the	king business decision nd design areas of an ce and content of busin sheet). In addition the dents are able to form erational decisions. Th nces and consider the and they have to presen different roles (eg. C ir later working life. repare presentations.	international comp ness information sy by will take these for ulate strategic obje ne participants can use in their decision sent their results to	any and to justify ystems (cost or the planning and ectives and to identify interactions o process. the class. In
 Interdepend Different acc Developmer Strategic plate Operational Teaching method 	ence of decision counting system anning and com- planning and com- planning and com- planning and com- planning and com-	ons and performs and control atrol control simulation; S	(= Management meetin ormance measures system using a spread self-organized team me es for presentation of	dsheet program eetings; Lectures c	
Prerequisite for					
Eligible to enter i		f Bachelor stu	udies		
Form(s) of asse	ssment:				
		ass; concept	for mid- and long term	n business plan	
Prerequisite for	-				
All written work w grade for passing			esentations. Active par	ticipation in class i	s required. Minimum
Portion of grade			(6)		
Lecturer respor		,	•		
•		r. K. Kampma	ann (DE); Prof. Dr Opg	genhoff (GB)	
Other information			, , , , , , , , , , , , , , , , , , , ,		
			Euro or TopSIM Gene lation runs over 8 to 9		

number: 150 h 5 B 1160 150 h 5 Course: International Management Learning outcomes / Competence: The learning objectives for the module are,	5 Contact hours: 72h	Winter Self-study:	1 Semester
Course: International Management Learning outcomes / Competence: The learning objectives for the module are,		Self-study:	
International Management Learning outcomes / Competence: The learning objectives for the module are,		Self-study:	· · · · ·
Learning outcomes / Competence: The learning objectives for the module are,	72h	-	Group size:
The learning objectives for the module are,		78h	20-50
 acquainted with the effects of Globaliza introduced to the importance of intercult an overview of the most important mark international corporations an understanding that qualified staff are used to study a topic in English and the situations in which they are required to used to working in teams with non-nativ Studies test their own team skills All in all the goal is to prepare the students 	tion in everyday busine tural competencies in th set entry strategies and e crucial to the success refore get more self-co- interact in English ve speakers of English a	ne international but can evaluate the p of an international nfident when being and with the help c	oros and cons for I corporation g exposed to of (Mini-)case
 Managing Interdependence: Social Re The cultural context of global management Understanding the Role of Culture Communicating across Cultures Cross-cultural Negotiation and Decision Formulating and implementing strategy for Formulating Strategy Global Alliances and Strategy Implement 	n Making international and globa	l operations	
Teaching methods: Lecture, students' rese	earch projects and pres	entation, class dis	cussion
Prerequisite for participation:			
Eligible to enter inter 3rd year of Bachelor st	udies		
Form(s) of assessment:			
Written 60 minute examination			
Prerequisite for awarding credits:			
Examination passed with 50% out of 100%			
Portion of grade for final grade: 5/167 (39)	%)		
Lecturer responsible:			
Prof. Dr. Ludger H. Opgenhoff / Prof. Dr. Lu	idger H. Opgenhoff		
Other information:			
Other information: The following book is mandatory: Deresky, Helen: International Management Pearson-Prentice Hall, 2008	: – Managing Across Bo	orders and Culture	s, 6th Edition,

Module	Workload:	Credits:	Semester:	Frequency:	Length:
number:	150h	5	4	summer	1 Semester
B 6501					
Course:			Contact time:	Self study:	Group size:
Business simu	lation logistics omes / Compet		72h	78 h	10-20
international op company. The supplier evalua decisions The students v identify interna The students v	perating compar by will know the ation, finance an vill learn to form I and external in	ny. They will u contents of di d accounting. ulate strategio fluences on t s and defend	will be able to make to inderstand logistic an fferent business depa . They will be able to c aims and deduce op he decision process. their decisions agains presentations.	d general interrelati artments and subare reach target-oriente perational decisions	ion within the eas such as storage ed economic
Contents:					
InterdeIdentifiStrateg	ependence betw ication of logistic gic planning and	een decision c interrelations l control	d recording of group r and performance dat s		
 Interde Identifi Strateg Operation Use of 	ependence betw ication of logistic gic planning and tive planning an English technic	een decision c interrelations l control d control al terms	and performance dat s	a	
 Interdet Identifi Strateg Operation Use of Teaching met specific decision	ependence betw ication of logistic gic planning and tive planning an English technic hods: Business ons, meetings fo	een decision interrelations control d control al terms simulation, a r presentatior	and performance dat	a	discourse on
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for	ependence betw ication of logistic gic planning and tive planning an English technic hods: Business	een decision interrelations control d control al terms simulation, a r presentatior	and performance dat s autonomous group m	a	discourse on
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for None	ependence betw ication of logistic gic planning and tive planning and English technic hods: Business ons, meetings fo	een decision interrelations control d control al terms simulation, a r presentatior	and performance dat s autonomous group m	a	discourse on
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for None Form(s) of assistant of the second se	ependence betw ication of logistic gic planning and tive planning and English technic hods: Business ons, meetings for or participation sessment:	een decision interrelations control d control al terms simulation, a r presentatior	and performance dat s autonomous group m	a	discourse on
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for None Form(s) of assess without marking	ependence betw ication of logistic gic planning and tive planning and English technic hods: Business ons, meetings for pr participation sessment: g	een decision interrelations control d control al terms simulation, a r presentation	and performance dat s autonomous group m	a	discourse on
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for None Form(s) of assess without marking Prerequisite for Regular and action the business	ependence betw ication of logistic gic planning and tive planning and English technic hods: Business ons, meetings for or participation sessment: g or awarding cre stive attendance simulation	een decision c interrelations l control d control al terms simulation, a r presentation : edits: , preparing of	and performance dat s autonomous group m	a eetings, instructive	
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for None Form(s) of assess without marking Prerequisite for Regular and action the business Portion of grade	ependence betw ication of logistic gic planning and tive planning and English technic hods: Business ons, meetings for or participation sessment: g or awarding creative attendance simulation de for final grad	een decision c interrelations l control d control al terms simulation, a r presentation : edits: , preparing of	and performance dat s autonomous group m n and discussion	a eetings, instructive	
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for None Form(s) of ass without marking Prerequisite for Regular and action the business Portion of grade Lecturer responsion	ependence betw ication of logistic gic planning and tive planning and English technic hods: Business ons, meetings for or participation sessment: g or awarding creative attendance simulation de for final graation onsible:	een decision c interrelations l control d control al terms simulation, a r presentation : edits: , preparing of	and performance dat s autonomous group m n and discussion	a eetings, instructive	
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for None Form(s) of assess without marking Prerequisite for Regular and action the businesss Portion of grade Lecturer responder Prof. Dr. Susant	ependence betw ication of logistic gic planning and tive planning and English technic hods: Business ons, meetings for or participation sessment: g or awarding creative attendance simulation de for final grad onsible: ane Hohmann	een decision c interrelations l control d control al terms simulation, a r presentation : edits: , preparing of	and performance dat s autonomous group m n and discussion	a eetings, instructive	
 Interdet Identifi Strateg Operation Use of Teaching met specific decision Prerequisite for None Form(s) of assess without marking Prerequisite for Regular and action the businesses Portion of grade Porf. Dr. Susant Other information	ependence betw ication of logistic gic planning and tive planning and English technic hods: Business ons, meetings for or participation sessment: g or awarding creative attendance simulation de for final grad onsible: ane Hohmann	een decision interrelations control d control al terms simulation, a r presentation : edits: , preparing of de: none	and performance dat s autonomous group m n and discussion	a eetings, instructive	

Modulnumber:	Workload:	Credits:	Semester:	Frequency:	Length:
B 3090	150 h	5	4.	summer	1 Semester
Course:			Contact hours:	Self study:	Group size
International Mark			72 h	78 h	20-30
Lernergebnisse/	•	n:			
 well as SMC) Evaluate diffe Experience di Apply their Er Foster their te 	the effects of rent Marketin fference work nglish Busines am work cap	g Approchaes ing in Germa ss knowledge ability, by wor	on the marketing dec s in International Mark n vs. English king in small groups o vorking in an internatio	ets on Case-Studies	es (Mulinationals a
Contents:					
	decision whe	ther to interna	ationalize		
	 Globa 	I marketing in	the firm		
	 Devel 	opment of the	e firm's international co	ompetitiveness	
- Dec	iding which m	arkets to ente	er / Market entry strate	egies	
	 Globa 	I marketing re	esearch		
	 Intern 	ational marke	t selection process		
	 Choic 	e of entry of r	node		
	 Globa 	l e-marketing			
- Des	igning the glo	bal marketing	programme		
	 Produ 	ct decisions			
	o Pricin	g decisions a	nd terms of doing busi	iness	
	o Place	decisions	-		
	 Promotion 	otion decision	S		
- Impl	ementing and	d coordinating	the global marketing	programme	
	U	J. J	5 5		
			and class discussion,	guest lectures	
Prerequisite for			agement and Econmo	Nov Business Eng	liech Land II
Wirtschaftsenglise		Courses Main	agement and Econinic	bicy, business Eng	
Prerequisite for		dite:			
			Final grade: 50% Indi	ividual nart of nres	entation / Individual
Essy (max. 3,000				read part of proo	
Portion of grade			6)		
Lecturer respons			~/		
Prof. Dr. Ludger H					
Other informatio					
Mandatory Readi					
•	•	eting – A De	cision-Oriented Approa	ach 4th edition FT	-Prentice Hall 201
					- 1 1011100 11411, 201
Current Press olin	nings and Pu	isings Press	(Financial Times)		
Sumeric Fiess Clip	pings and bu	1011033 F1035	(1 11/10/01 1 11/10/		

European S	Studies				
Module	Workload:	Credits:	Semester:	Frequency:	Length:
number:	150 h	5	4	summer	1 Semester
B3075					
Course:			Contact hours:	Self-study:	Group size:
Part I: European	economic and	d monetary	72h	78h	10-20
Union	otructural Da	licico			
Part II: European		licies			
Learning outcon	nes / Compet	ence.			
Students					
	out European	Competencies	and measures in diffe	erent areas of Euro	ppean Economic
Policy					
 are able t 	to judge the e	ffects of Europ	ean Economic Policy	for enterprises or	the basis of
	examples				
		ependencies of	f national and Europe	an Economic Polic	by selected areas
of econor	mic policy				
0 amtamtas					
• Developm	nont of Euron	ean single mar	tkot		
	nent of monet	-	KEL		
			nal and industrial polic	cy transport policy	social policy and
	ent policy	oloo iiito rogioi		y, transport policy	, ooolal polloy and
- 1 - 7					
Teaching metho	ds: students'	presentation a	nd class discussion		
Prerequisite for					
none		-			
Form(s) of asses	ssment: pres	entation			
Prerequisite for					
Active contributio	-				
Portion of grade					
Lecturer respon					
Prof. Dr. Ricarda		Prof. Dr. Johan	n Walter		
Other information					
Literature:					
Susan Senior Nel 2012	llo, The Europ	ean Union. Ec	onomics, Policies and	d History, 3.Ed., Lo	ondon and others
Special feature: c	compulsory for	the Jean-Mor	nnet-Europazertifikat		

a 6501 Contract Contact time: Self-study: Group size: International Accounting 36h 114h 10-20 Learning outcomes / Competence: This course is an English version of course B4030 but leaves out all German GAAP (HGB) related topic and statement analysis. Accordingly, this course focuses on international accounting under International Accounting Standards (IFRS). The objective of "International Accounting" is to develop a sound understanding and appreciation of major current issues in context of IFRS. By preparing a written research project and presenting the results, students increase their independent research and presentation skills. Contents: Students get to know the reasons for financial reporting in accordance with IFRS. It is explored why international accounting is regulated and how, especially the regulation of intangible assets (IAS 36), property, plant and equipment (IAS 16), leases (IAS 17), impairment on assets (IAS 36) and accounting to provisions (IAS 37). Exercises during class will deepen the understanding of IFRS regulations. Prior to a few selected classes, students receive academic papers on current issues in accounting. Students will select one IFRS-related topic for their research project and presentation (list of topics is given by lecturer or student's choice). Students are required to research this topic and prepare a writter research project as well as a presentation on this project that is to be marked by their lecturer. Within the last weeks of this course, students will turn in their research project and present it to the class. So % research project, 30% presentation of research project, 20 % c	Module	Workload:	Credits:	Semester:	Frequency:	Length:
Course: Contact time: Self-study: Group size: International Accounting 36h 114h 10-20 Learning outcomes / Competence: This course is an English version of course B4030 but leaves out all German GAAP (HGB) related topic and statement analysis. Accordingly, this course focuses on international accounting under International Financial Reporting Standards (IFRS). The objective of "International Accounting" is to develop a sound understanding and appreciation of major current issues in context of IFRS. By preparing a written research project and presenting the results, students increase their independent research and presentation skills. Contents: Students get to know the reasons for financial reporting in accordance with IFRS. It is explored why international accounting is regulated and how, especially the regulation of intangible assets (IAS 36), property, plant and equipment (IAS 16), leases (IAS 17), impairment on assets (IAS 36) and accounting for provisions (IAS 37). Exercises during class will deepen the understanding of IFRS regulations. Prior to a few selected classes, students receive academic papers on current issues in accounting. Students will select one IFRS-related topic for their research project and presentation (list of topics is given by lecturer or student's choice). Students are required to research this topic and prepare a writter research project as well as a presentation on this project that is to be marked by their lecturer. Within the last weeks of this course, students will turn in their research project and present it to the class. So fassessment: So for sessearch project, 20 % class parti	number:	150h	5	4	summer	1 Semester
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number: B 6500	150 h	5	?	summer	1 Semester
Course:			Contact hours: 28h	Self-study: 122h	Group size: 5-10
Students will g asked to exect an insight into the applicability for knowledge	ute small case st the interdepende y. This is importa management wi	me of the be udies with sp encies betwe ant in all futur thin projects.	st practice modelling to ecific techniques in co en techniques and too e organizational chang Furthermore, basics o Seminar papers will for	rresponding tools. ls. So they will gatl ge and IT projects. f change manager	Students are getting her knowledge abou It is also essential ment are as well
2. Introd			Technique Express and IGrafx		
4. Comp 5. Comp			e Studies el, change manageme	nt, project organiza	ation, project
7. Prese	ntation of semina	ar papers, dis	scussion		
learning and –	discussion withir	n Moodle	e studies and presenta	ation, class discuss	ion, studies, e-
Prerequisite f none	or participation	:			
Form(s) of as		ase studies (at least 8 have to be f	inished and preser	nted to class)
Active contribu	or awarding cre tion in class, at l the selected topi	east 6 compl	eted case studies and	a seminar paper c	or presentation –
	de for final gra	de: -			
Lecturer resp Prof. Dr. Karin					
Other informa	tion:				
English and int	ornat litaratura	Learning Gui	de for ARIS in Germar	h	