



Coburg University of Applied Sciences Department  
of Business Administration  
Friedrich-Streib-Straße 2  
96450 Coburg

# Bachelor of Business Administration (B.A.) – Full-time and dual – Module manual –

**IMPRINT**

Coburg University of Applied Sciences, Department of Business Administration (2016)


**TABLE OF CONTENTS**

1	General business administration and program and career planning	6
2	Economics	10
3	Business Law	13
4	Business Mathematics	16
5	Business Statistics	19
6	Interdisciplinary Perspectives (Coburg Way)	21
7-8	Interdisciplinary Project (Coburg Way)	23
9	Business English	26
10	Bookkeeping	29
11	Accounting	32
12	Business Taxation	36
13	Sales	40
14	Marketing	43
15	Production Management	46
16	Service Management	49
17	Organization	52
18	Human Resources	55
19	Cost Accounting	58
20	Financing and Investments	62
21	Controlling	66
22	Business Information Technology	69
23	Strategy and Management	72
24	Interdisciplinary Perspectives (Coburg Way)	76
25.1	Tax IT Applications With DATEV Example	79
25.2	Excel - Advanced	82

25.3	Conflict-Prone Meeting Situations	84
25.4	History of Mathematics	86
25.5	Current Aspects of Business and Economics	88
26.1	Investment Banking	90
26.2	Financial Services I	93
26.3	Principles of Risk Controlling	96
26.4	Management Aspects in Health Care	98
26.5	Practical Project: Market, Customers, and Business Relationships in Health Care	102
26.6	Practical Project: Process and Personnel Management in Health Care	107
26.7	Process Management	111
26.8	Current Aspects of Sales	114
26.9	Marketing Management	116
26.10	Marketing Research	119
26.11	Personal Sales	122
26.12	Classic Communication and Media Planning	124
26.13	Pricing in Sales	126
26.14	Online Communication and Social Media	128
26.15	Research Project	130
26.16	Personnel Controlling	132
26.17	Labor Market and Social Policy	135
26.18	Labor and Social Security Law	138
26.19	Recruiting and Employee Administration	141
26.20	Business Information Technology in Accounting, Controlling, and Taxation	145
26.21	Taxation for Specific Legal Forms	148
26.22	Controlling Tools	151
26.23	Integrated Information Processing 2 - Controlling	155

26.24	Current Aspects of Business Information Technology	158
26.25	Practical Project: Operational Responsibilities and Processes	161
26.26	Statistics II	163
26.27	Commercial and Tax Balance Sheets and Analysis of Annual Financial Reports	165
26.28	Current Aspects of Controlling	170
26.29	Internal Revision and Audits	174
26.30	Practical Project: Quality Leadership in Health Care	179
26.31	Social Security Providers and Service Providers in Health Care	185
26.32	Information Processing in Production and Logistics	190
26.33	Integration of Business Administration Systems	192
26.34	International Taxation	194
26.35	Structural and Process Organization	197
26.36	Business Financing I	200
26.37	Web Technologies	203
26.38	Current Aspects in the Financial Services Field	206
26.39	Current Aspects of Marketing	208
26.40	Financial and Capital Markets	210
27-28	Final Thesis / Bachelor Seminar	214
29	Practical Phase / Internship	216
30	Practical Seminar	218

**1 GENERAL BUSINESS ADMINISTRATION AND PROGRAM AND CAREER PLANNING**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	1
Module name	General Business Administration (GBA) Program and Career Planning (PCP)
Semester	Semester 1
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	1.1 General business administration 1.2 Program and career planning
Frequency in which module is offered	The module starts at the beginning of the winter semester.
Prerequisites for participation	
Applicability of module for other programs	Industrial management (Bachelor) (Module 1.1)
Module coordinator	Dr. Victor J. Randall (GBA) Dr. Schmid (PCP) Dr. Weispfenning (PCP)
Name of university professor	Dr. Victor J. Randall (GBA) Dr. Schmid et al. (PCP) Dr. Weispfenning (PCP)
Classroom language	German
No. of awarded ECTS credits	6 ECTS
Total workload and its components (e.g. self-directed study + contact time)	180 hrs., of which 56.25 hrs. contact/in- class time and 123.75 hrs. self-study
SWH	5

Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1
Qualification goals of the module	<p><b>1.1 General business administration</b></p> <p>Overview of questions, methods, and approaches of modern business administration. Gaining an understanding of the structure of the business administration program and the specialization module groups in the 2<sup>nd</sup> program segment.</p> <p><b>Specialized skills:</b> Basic understanding of scientific questions in business administration. Students will learn essential business processes and functions, business-related decision-making processes and practical solutions, and functional areas and responsibilities in business.</p> <p><b>Methodological skills:</b> Ability to work with analytical methods from business and economics. Learning the problem solution process, how to present results, plans, and similar. Students will master basic concepts in business administration and will be able to apply their knowledge to a practical setting in a solution-oriented manner.</p> <p><b>Other skills</b> (incl. social and personal development skills):</p> <p>Involving students in discussions and solving sample cases will promote their ability to properly argue their opinion or point of view; respect other opinions or interpretations and integrate them into the argumentation; and develop solutions together through discussion or team work. Studying business cases and problems in international discourse in group exercises will strengthen the students' ability to assess and think critically about cases.</p>

Contents of the module	<p>The course teaches basic knowledge and abilities in general business administration.</p> <p>Overview:</p> <p>Economic activity and business and economics, businesses and households as pillars of the economic process that are based on the division of labor</p> <p>Typology of enterprises, business goals, business management, operational performance processes, operational finance processes</p> <p>Basic concepts and systematics of accounting, external enterprise accounting</p>
Teaching and learning methods of the module	Lecture and exercises (practice-related case studies)
Special topics (e.g. online work, excursions, guest lectures, etc.)	Guest lectures, if appl. supplemented by an excursion or visit to a business during the semester
Literature (compulsory reading / recommended literature)	<p>Schierenbeck, H.; Wöhle, C. B.: Grundzüge der Betriebswirtschaftslehre, Studienausgabe, 18<sup>th</sup> completely revised and updated edition (2012).</p> <p>Schierenbeck, H.; Wöhle, C. B.: Übungsbuch zu Grundzüge der Betriebswirtschaftslehre, 10<sup>th</sup> ed. (2011).</p> <p>Perridon, L.; Steiner, M.; Rathgeber, A. W.: Finanzwirtschaft der Unternehmung, 15<sup>th</sup> revised and expanded edition, Vahlen (2012).</p> <p>Günter W.; Ulrich D.: Einführung in die Allgemeine Betriebswirtschaftslehre, 24<sup>th</sup> revised and updated edition, Vahlen (2010).</p>


As of: March 2016



Qualification goals of the module	<p><b>1.2 Program and career planning</b></p> <p><b>Specialized skills:</b> Students will receive a fundamental look into personality models and gain a deeper knowledge about one or several select models, such as the persolog behavioral tendency</p> <p><b>Methodological skills:</b> Students will be able to reflect on their professional focus in the context of their personality and behavioral profiles and will discuss it with others.</p> <p><b>Other skills:</b> Students will develop an understanding that other people also have their specific personality and behavioral tendencies and an ability to work more constructively with their own personality tendencies and those of others.</p>
Contents of the module	<p>Personality structures and behavioral tendencies</p> <p>Structure and content of selected personality and behavioral tendency models</p> <p>Significance of personality structures and behavioral tendencies for the design of the program and professional career</p> <p>Time management, leadership behavior, and work in groups in connection with individual personality structures and behavioral tendencies</p>
Teaching and learning methods of the module	Lecture, individual consultation
Special topics (e.g. online work, excursions, guest lectures, etc.)	Implementation of an online personality and behavioral model test (e.g. the persolog model) and (upon request) joint discussion of test results with instructor
Literature (compulsory reading / recommended literature)	Seiwert, L.J.; Gay, F.: Das 1x1 der Persönlichkeit, GU - Kindle Edition, Remchingen (2013).

As of: March 2016

**2 ECONOMICS**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	2
Module name	Economics
Semester	Semester 2
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	
Applicability of module for other programs	Industrial Management (Bachelor) Generally also suitable for other comparable programs
Module coordinator	Dr. Lutz Schneider
Name of university professor	Dr. Lutz Schneider
Classroom language	German
No. of awarded ECTS credits	6
Total workload and composition (e.g. self-directed study + in-class time)	180 hrs., of which 45 hrs. contact/in-class time and 135 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1

<p>Qualification goals of the module</p>	<p><b>Specialized skills:</b></p> <p>Participants will learn to name and describe economic processes. They will differentiate between the basic positions of economic theory and apply the economic profit and benefit calculation to individual and overall economic questions. In the process, they will use the acquired economic vocabulary / model knowledge. They will analyze economic problems and assess economic policy strategies.</p> <p><b>Methodological skills:</b></p> <p>Participants will be able to distinguish between scientific and non-scientific approaches. They will be able to name the benefits and drawbacks of model-oriented explanatory schemes. They will develop verbal, graphical, and formal representations of real economic questions. They will apply mathematical (optimization) procedures.</p> <p><b>Social and personal skills:</b></p> <p>Participants will develop a reflective attitude to economic model thinking and will be able to assess individual approaches critically. They will obtain a skeptical distance to (their own) life-world perspective while attempting to give explanations and they overcome the tendency to make snap judgments. Participants will also be able to express, explain, and defend positions in the context of larger social groups.</p>
<p>Contents of the module</p>	<ul style="list-style-type: none"> <li>• <b>Economic thinking:</b> Scientific method and economic models</li> <li>• <b>Interdependency and commercial benefits:</b> Production possibilities, comparative costs, and specialization</li> <li>• <b>Supply and demand:</b> Allocation and price formation on markets, elasticities, welfare theory, market failure</li> <li>• <b>Business theory:</b> Basics of production and cost theory, business behavior in competition, monopolies</li> </ul>

	<ul style="list-style-type: none"> <li>• <b>Consumer decision:</b> Budget, preferences, benefit optimization</li> <li>• <b>Measurement of national income and price level:</b> VGR, prosperity, closed-loop model, index formation</li> <li>• <b>Unemployment:</b> Measurement, microeconomic approaches</li> <li>• <b>Monetary theory:</b> Functions, concepts, and supply of money; Quantity theory and inflation</li> <li>• <b>Macroeconomic theory:</b> Economic activity, IS-LM model; AS-AD model, monetary and fiscal policy</li> <li>• <b>International economics:</b> Capital and trade balance; explanation of exchange rates; theory of open economics</li> </ul>
Teaching and learning methods / forms of the module	Lecture, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / additional literature)	<p>Mankiw, G., N., Taylor, M.: Grundzüge der Volkswirtschaftslehre, Schäffer-Poeschel, Stuttgart (2012).</p> <p>Herrmann, M.: Grundzüge der Volkswirtschaftslehre, Work book, Schäffer-Poeschel, Stuttgart (2012).</p> <p>Beck, H.: Volkswirtschaftslehre, Munich, Beck (2012).</p> <p>Bofinger, P.: Grundzüge der Volkswirtschaftslehre: eine Einführung in die Wissenschaft von Märkten, Pearson, Munich (2011).</p> <p>Brunner, S., Kehrle, K.: Volkswirtschaftslehre, Vahlen, Munich (2012).</p>

As of: April 2016

**3 BUSINESS LAW**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	3
Module name	Business Law
Semester	1
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	
Applicability of module for other programs	Industrial management (Bachelor) The module is suitable for students in all Bachelor programs.
Module coordinator	Senior public prosecutor Huber (Dr. Wallasch as responsible professor)
Name of university professor	Mr. Huber a. Mr. Stopfel
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2

<p>Qualification goals of the module</p>	<p><b>Specialized skills:</b> The goal of the module is to teach students the most important and relevant areas of civil law for a graduate in business administration in an application-oriented manner.</p> <p><b>Methodological skills:</b> Students will acquire the ability to recognize legal problem areas and resolve simple cases in professional practice independently – if appl. in cooperation with legal experts. For this purpose, they will receive an introduction into legal methods and case work. The modules will strengthen students in their ability to understand, analyze, and communicate legal situations so they will be able to assess legal risks with certainty in their practical activities.</p> <p><b>Other skills:</b> The module supports team spirit and organizational skills, but also instructs them to work independently.</p>
<p>Contents of the module</p>	<ul style="list-style-type: none"> <li>• Basic concepts of law</li> <li>• Legal entities and legal objects</li> <li>• Principles of legal transactions</li> <li>• Substitution</li> <li>• Contractual obligations</li> <li>• Defaults and breaches of duty</li> <li>• Particularly relevant types of contracts</li> <li>• Legal aspects of the Internet</li> <li>• Tort law and product liability</li> <li>• Property law and credit security</li> <li>• Principles of family law</li> <li>• Principles of inheritance law</li> <li>• Principles of civil litigation law</li> <li>• Principles of commercial and company law</li> <li>• Principles of labor law</li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Lectures, seminar-type lectures, exercises, case studies and case solutions</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	

<p>Literature (compulsory reading / recommended literature)</p>	<p>Lecture script</p> <p>Müssig, P.: Wirtschaftsprivatrecht, C.F. Müller, Heidelberg (2015).</p> <p>Führich, E.: Wirtschaftsprivatrecht, Vahlen, Munich (2014).</p> <p>Schade, F.: Wirtschaftsprivatrecht, Kohlhammer, Stuttgart (2013).</p> <p>Hemmer, K., Wüst A.: Privatrecht für BWL'er, WiWi's &amp; Steuerberater, Würzburg (2015).</p>
---	---

As of: February 2016

**4 BUSINESS MATHEMATICS**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	4
Module name	Business Mathematics
Semester	Semester 1
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	
Applicability of module for other programs	Industrial Management (Bachelor), Insurance
Module coordinator	Dr. Thomas Schauerte
Name of university professor	Dr. Thomas Schauerte
Classroom language	German
No. of awarded ECTS credits	8 ECTS
Total workload and composition (e.g. self-directed study + in-class time)	240 hrs., of which 67.5 hrs. contact/in-class time and 172.5 hrs. self-study
SWH	4 SWH seminar-type lectures + 2 SWH exercise
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1




<p>Qualification goals of the module</p>	<p><b>Specialized skills:</b> Students will be able to describe and assess fundamental mathematical procedures and methods of analysis, linear algebra, and business mathematics.</p> <p><b>Methodological skills:</b> Students will apply mathematical procedures to real economic questions.</p> <p><b>Other skills:</b> Students will discuss mathematics-economics questions in groups and develop joint approaches to a solution (team and problem-solving ability)</p>
<p>Contents of the module</p>	<p>The course covers the following mathematical basics:</p> <ul style="list-style-type: none"> <li>• Real analysis (functions, differential calculus, integrals)</li> <li>• Linear algebra and optimization (matrices and vectors, systems of linear equations, eigenvalue theory, linear optimization)</li> <li>• Financial mathematics (compound interest, annuities, amortization, effective interest rates, depreciation)</li> </ul> <p>The course focuses in particular on economic applications.</p>
<p>Teaching and learning methods of the module</p>	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Lecture in seminar form</li> <li>• Exercises</li> <li>• Tutorials</li> </ul>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>The course uses the computer algebra system Maple.</p>
<p>Literature (compulsory reading / additional recommended literature)</p>	<p>Langenbahn, C.: Quantitative Methoden der Wirtschaftswissenschaften, Munich, Oldenbourg Verlag, 3<sup>rd</sup> edition (2013).</p> <p>Merz, M., Wüthrich, M. L.: Mathematik für Wirtschaftswissenschaftler, Munich, Verlag Franz Vahlen (2012).</p> <p>Tietze, J.: Einführung in die angewandte Wirtschaftsmathematik, Wiesbaden, Vieweg+Teubner Verlag, 16<sup>th</sup> edition (2011).</p>

	<p>Tietze, J.: Einführung in die angewandte Wirtschaftsmathematik, Wiesbaden, Vieweg+Teubner Verlag, 11<sup>th</sup> edition (2011).</p> <p>Tietze, J.: Einführung in die angewandte Wirtschaftsmathematik, Wiesbaden, Vieweg+Teubner Verlag, 8<sup>th</sup> edition (2010).</p> <p>Wimmer, K., Caprano, E.: Finanzmathematik, Munich, Verlag Franz Vahlen, 7<sup>th</sup> edition (2013).</p> <p>Zeidler, E. (publ.): Springer-Taschenbuch der Mathematik, Wiesbaden, Vieweg+Teubner Verlag, 3<sup>rd</sup> edition (2013).</p>
--	--

As of: February 2016

## 5 BUSINESS STATISTICS

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	5
Module name	Business Statistics
Semester	Semester 2
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	Business statistics Voluntary exercises in business statistics
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	
Applicability of module for other programs	Insurance (Bachelor), Industrial management (Bachelor)
Module coordinator	Dr. Sax
Name of university professor	Dr. Sax
Classroom language	German
No. of awarded ECTS credits	6
Total workload and its components (e.g. self-directed study + contact time)	180 hrs., of which 45 hrs. contact/in-class time and 135 hrs. self-study
SWH	4 SWH seminar-type lectures (+ 2 SWH optional exercise)
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1

<p>Qualification goals of the module</p>	<p><b>Specialized skills:</b> Mastery of fundamental statistical methods, concepts, and techniques</p> <p><b>Methodological skills:</b> Ability to understand and develop independent statistical solutions in economic applications</p>
<p>Contents of the module</p>	<p><b>Descriptive statistics:</b> Empirical distributions and their parameters, regression and correlation, fundamental time series analysis</p> <p><b>Probability theory:</b> Theoretical distributions and their parameters</p> <p><b>Inferential statistics:</b> Basic estimation theory and hypothesis testing</p>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, exercises</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Weekly exercise sheets and discussion of solutions in exercise lectures for self control</p>
<p>Literature (compulsory reading / recommended literature)</p>	<p>Bourier, G.: Beschreibende Statistik, Wiesbaden, Dr. Th. Gabler Verlag (1999).</p> <p>Bourier, G.: Wahrscheinlichkeitsrechnung und schließende Statistik, Wiesbaden, Gabler Verlag (2006).</p> <p>Sax U.: Handbuch Statistik</p>

As of: February 2016

## 6 INTERDISCIPLINARY PERSPECTIVES (Coburg Way)

Title of the module: Interdisciplinary Perspectives					
ID No.	Work load 180 hrs.	Credits 6 ECTS	Program semester 1st sem.	Frequency in which course is offered every WiSe, Starting WiSe 2014/15	Duration 1 semester
1	<b>Courses</b> a) Seminar 2 SWH b) Seminar 2 SWH	<b>In-class time</b> a) 2 SWH / 30 hrs. b) 2 SWH / 30 hrs.	<b>Self-directed study</b> a) + b) 120 hrs.	<b>Planned group sizes</b> a) 35 b) 20 - 35	
2	<b>Objectives / skills (skill level: <i>knowing and understanding</i>)</b>				
2a	<b>Methodological skills (Scientific Work Level I)</b> <ul style="list-style-type: none"> <li>- Knowing the specifics of the educational facilities at Coburg University</li> <li>- Using media adequately and being able to assess quality (media competence)</li> <li>- Knowing and understanding criteria and principles of academic work:               <ul style="list-style-type: none"> <li>• Scientific/academic research in libraries, search engines and data bases, and the internet;</li> <li>• Knowing and understanding basics of scientific procedures (statistical principles, measurement and assessment, representation of insights, presenting, interpreting and conveying insights);</li> </ul> </li> <li>- Knowing basics of history and theories of science as well as understanding basic perspectives of solutions</li> <li>- Knowing and using written formats (reports, logs)</li> <li>- Knowing and applying principles of design of presentations, in particular PowerPoint slides</li> </ul>				
2b	<b>Ability to reflect</b> <ul style="list-style-type: none"> <li>- Self-competence               <ul style="list-style-type: none"> <li>• Understanding one's own motivation, thinking patterns, and thinking processes</li> <li>• Perceiving oneself as a person and adopting a differentiated attitude towards one's own thinking and learning processes and one's own physical, psychological, and social resources</li> </ul> </li> <li>- Interaction skills               <ul style="list-style-type: none"> <li>• Understanding the motivation, thinking patterns, and thinking processes of others</li> <li>• Dealing with other persons and disciplines with a reflective and careful approach</li> </ul> </li> </ul> <b>Interdisciplinary skills</b> <ul style="list-style-type: none"> <li>- Understanding the causes and challenges of a world with differentiated disciplines</li> <li>- Understanding the significance of interpersonal and interdisciplinary communication for solving complex problems</li> <li>- Accepting different results and tolerating ambiguity</li> </ul>				

<b>3</b>	<b>Contents</b>
<b>3a</b>	<b>Compulsory course for Academic Work Level I</b> The objectives pursuant to 2a will be achieved using a topic that is interdisciplinary and significant for the academic program. The focus lies on conveying the above methodological skills.
<b>3b</b>	<b>Compulsory elective for personal development in interdisciplinary context</b> The skills specified under 2B will be acquired using select topics. The topics do not come from the usual subject catalog of the program for the participating students, but instead illuminate aspects of interdisciplinary relevance. In addition, the conditions for achieving interdisciplinary cooperation will be conveyed and thus will create the basis for the module "Interdisciplinary Project A & B".
<b>4</b>	<b>Teaching forms</b> Seminar, excursion, external courses, e-learning
<b>5</b>	<b>Prerequisites</b> Students may only participate in Seminar 3b if it is held by an instructor who does not usually teach in their own academic program.
<b>6</b>	<b>Examination forms:</b> Written portfolio to accompany the program, 10-15 pages  60 credits are awarded in "Scientific Work Level I", 40 credits in the compulsory elective "Personal development."
<b>7</b>	<b>Prerequisite for the award of credits</b> Successfully passing the examinations
<b>8</b>	<b>Use of the module</b> Pilot programs of the "Coburg Way" project
<b>9</b>	<b>Significance of grade in final grade</b> Specified by the academic programs
<b>10</b>	<b>Module coordinator and full-time teacher</b> Specified by the academic programs
<b>11</b>	<b>Other information</b>

As of: July 2014

## 7-8 INTERDISCIPLINARY PROJECT (COBURG WAY)


Title of the module: Interdisciplinary project A & B / 1 & 2 / I & II					
ID No.	Work load	Credits	Program semester	Frequency in which class is offered	Duration
	180 hrs. each	6 ECTS each	2 <sup>nd</sup> / 3 <sup>rd</sup> sem.	Module A / 1 / I starts in SS, module B / 2 / II follows in WS	1 semester each
1	<b>Courses</b> Interdisciplinary project paper	<b>In-class time</b> Depends on project model or Academic program: 1 SWH: 15 hrs. 4 SWH: 60 hrs. 5 SWH: 75 hrs.	<b>Self-directed study</b> For 1 SWH: 165 hrs. For 4 SWH: 120 hrs. For 5 SWH: 105 hrs.	<b>Planned group sizes</b> 5-20 students per academic program and teacher	
2	<b>Objectives / skills (skill level: <i>applying and analyzing</i>)</b> <b>Methodological skills</b> <ul style="list-style-type: none"> <li>Knowing and understanding factors for successful team work and implement methods and rules of successful team work in practice</li> <li>Performing research related to project topics in data bases, the internet, and the library</li> <li>Reading and analyzing complex texts critically, i.e. recognizing structures and connections,</li> <li>uncovering contradictions, and differentiating between facts and interpretation</li> <li>Using specific theories, models, and skills in defined practical contexts</li> <li>Creating and performing proper and target group-specific presentations of project contents</li> <li>Documenting, structuring, and preparing project results according to academic criteria (project report/project handbook, final report, final presentation)</li> </ul> <b>Technical and interdisciplinary skills</b> <ul style="list-style-type: none"> <li>Knowing, classifying, interpreting, and applying phases, methods, and criteria of project management (e.g. planning steps and continually verifying, using resources sensibly...)</li> </ul>				

	<ul style="list-style-type: none"> <li>• Reflecting on value-related aspects in an interdisciplinary perspective (e.g. social justice, sustainability)</li> <li>• Expanding / deepening and applying disciplinary competences (knowledge and skills) in a project-specific manner (e.g. basic knowledge of particular target groups and/or special problems and/or fields of action of the academic program; knowing, understanding, classifying, and using social / legal conditions relevant to the academic program)</li> <li>• Singling out and verifying disciplinary theories, models, and concepts and comparing them with interdisciplinary solutions and verifying them</li> <li>• Marking, explaining, and actively using a change in perspective</li> </ul> <p><b>Personnel skills (communication skills)</b></p> <ul style="list-style-type: none"> <li>• Consciously considering the perspectives of other fields/departments</li> <li>• Communicating to a specific audience in the interdisciplinary context</li> <li>• Knowing, understanding, and applying binding standards of professional verbal and written communication</li> <li>• Transferring and applying scientific knowledge appropriately in project-related situations and contexts</li> <li>• Using technical and scientific terminology and weighing its use critically</li> <li>• Reflecting on one’s own problem resolution behavior and actions and regulating them</li> </ul>
<p><b>3</b></p>	<p><b>Contents</b></p> <p>In this module, students will learn to analyze, structure, and develop joint solutions in peer groups for complex issues / problems from a practical field relevant for the disciplinary program. Knowledge and abilities from one’s own field of study will be updated and applied in a practical setting, and at the same time, they will be specified, restructured and implemented in particular in terms of interdisciplinary aspects. The "Interdisciplinary Project" module also builds upon the principles and techniques of academic work in the "Interdisciplinary perspectives" module and expands on them.</p> <p>The work focus of the teach-learn projects will be on the student’s complete mastery of an authentic project task that closely related to future requirements in the working world. In addition, the course focuses on promoting communication and cooperation skills through team work. The focus lies in particular on the active integration of subject-related and general perspective changes to make added value and synergy effects of interdisciplinary work forms recognizable.</p> <p>Interdisciplinary work will therefore be taught and practiced through the selected practical project. Interdisciplinary work will be stimulated by a team of teachers consisting of at least two instructors from two different academic programs or branches and students will experience it first hand during discourse. Students in the project groups generally come from two or more academic programs, so that different subject-related perspectives and skills are regularly intermeshed across the project.</p>



	<p>The project problem to be solved is generally designed for the duration of two semesters (2<sup>nd</sup> and 3<sup>rd</sup> semesters). This approach allows for realistic experiences in project management (incl. project phases, project methods, project organization), and at the same time, provides sufficient leeway for differentiated learning processes (e.g. theory-practice transfer, specific quality verification, personal / team-based reflection on learned material). In this time, teachers will act as project managers, i.e. they will manage and moderate the process, and will be available to the students as experts and as teachers / team coaches.</p> <p>At the end of the second project semester, the double module "Interdisciplinary Project" will conclude with a joint scientific student conference, in which all interdisciplinary / cross-program projects participate. Participation in the planning, preparation, coordination, and implementation of this (university) public final event is part of the module.</p>
<b>4</b>	<p><b>Teaching forms</b></p> <p>Project work, specialized presentations, model study, simulations, excursions, external courses, shared-work and cooperative group work, learning through research, teaching through consulting / coaching, problem-oriented learning (POL/PBL), e-learning, blended learning</p>
<b>5</b>	<p><b>Prerequisites</b></p> <p>Both module parts (A&amp;B, I&amp;II, 1&amp;2) must be completed one directly after the other.</p>
<b>6</b>	<p><b>Examination forms</b></p> <p>First project semester: Written project report to accompany program; Second project semester: Written implementation documentation to accompany the program and project presentation</p>
<b>7</b>	<p><b>Prerequisite for the award of credits</b></p> <p>Successfully passing the examinations</p>
<b>8</b>	<p><b>Use of the module</b></p> <p>Pilot programs of the "Coburg Way" project</p>
<b>9</b>	<p><b>Significance of grade in final grade</b></p> <p>See information in SPO of participating programs</p>
<b>10</b>	<p><b>Module coordinator and full-time teacher</b></p> <p>Specified by the academic programs</p>
<b>11</b>	<p><b>Other information</b></p> <p>Teaching organization / course design across the academic program</p>

## 9 BUSINESS ENGLISH


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	9
Module name	Business English
Semester	Semester 1 - 4
Duration of module	Three semesters
Type of course (compulsory, elective, etc.)	Compulsory course
If appl. courses of the module	Business English Part 1-3
Frequency in which module is offered	Part 1 is offered in the winter semester Part 2 is offered in the summer semester Part 3 is offered 2x
Prerequisites for participation	See admission qualification to 3 <sup>rd</sup> semester according to § 4 of the Program and Examination
Applicability of module for other programs	
Module coordinator	Andrea Kahlfuß, Academic Senior Councilor
Name of university professor	Andrea Kahlfuß, Academic Senior Councilor
Classroom language	English
No. of awarded ECTS credits	6
Total workload and its components (e.g. self-directed study + contact time)	180 hrs., of which 67.5 hrs. contact/in-class time and 112.5 hrs. self-study
SWH	6
Type of examination/ prerequisite for award of credits	Written examination (90 minutes) + practical proof of performance (presentation and three additional PP)  Admission prerequisites to written examination is a passed practical proof of performance

<p>Weighting of grade in final grade</p>	<p>1</p>
<p>Qualification goals of the module</p>	<p><b>Specialized skills:</b> Students will be able to communicate in the target language in the four skills of reading, writing, listening comprehension, and speaking at least at the B2 level (with subject-specific focus on Business English). For more information visit <a href="http://www.coe.int/t/dg4/linguistic/cadre1_EN.asp? (TopOfPage)">(http://www.coe.int/t/dg4/linguistic/cadre1_EN.asp? (TopOfPage))</a></p> <p><b>Methodological skills:</b> Students will learn to apply the target language independently and competently in professional, social, and private settings.</p> <p><b>Learned skills:</b> Students will develop self-study skills through blended learning</p>
<p>Contents of the module</p>	<p><b>TOPIC AREAS</b></p> <p><b>Human resources</b></p> <ul style="list-style-type: none"> <li>• Staff development and training</li> <li>• Job satisfaction and motivation</li> <li>• Application process</li> </ul> <p><b>Marketing</b></p> <ul style="list-style-type: none"> <li>• Advertising and promotional tools</li> <li>• Product development</li> <li>• Production and quality control</li> </ul> <p><b>Company structure</b></p> <ul style="list-style-type: none"> <li>• Different ways of organizing and structuring companies</li> <li>• Financing a start-up</li> <li>• Starting up in a new location</li> </ul> <p><b>SKILLS</b></p> <p><b>1.1 Writing bank</b></p> <ul style="list-style-type: none"> <li>• Formal and informal register</li> <li>• Application: cover letter/ CV (résumé)</li> <li>• Short pieces of business correspondence: e-mail, note, memo</li> <li>• Complex pieces of business correspondence: letter/fax/email; report/proposal</li> </ul> <p><b>1.2 Presentation skills</b></p>

	<p><b>Reading and listening skills</b></p> <p>The course also prepares students for the internationally recognized Cambridge Business English certificates BEC Vantage and BEC Higher (for more information visit <a href="http://www.cambridgeesol.org/exams">www.cambridgeesol.org/exams</a>)</p>
Teaching and learning methods / forms of the module	Seminar-type lectures with preparation and follow-up, self-directed study/ e-learning
Special topics (e.g. online work, excursions, guest lectures, etc.)	Supervised autonomous learning as additional program for students who, according to the classification test, have not reached the language level B2.
Literature (compulsory reading/additional recommended literature)	<p>Student's book by Guy Brook-Hart: Business Benchmark - Upper Intermediate, Cambridge University Press, Cambridge, 2<sup>nd</sup> edition (2013).</p> <p><b>VOCABULARY</b></p> <p>Mascull, B.: Business Vocabulary in Use, Cambridge University Press, Cambridge (2010).</p> <p>Aspinell, T.: Test Your Business Vocabulary in Use, Cambridge University Press, Cambridge (2003).</p> <p><b>1.3 Grammar</b></p> <p>Emmerson, P.: Business Grammar Builder, Hueber Verlag, Munich, 1<sup>st</sup> edition (2010).</p> <p>Emmerson, P.: Essential Business Grammar Builder Hueber Verlag, Munich, 1<sup>st</sup> edition (2010).</p> <p><b>1.4 Dictionary</b></p> <p>Parkinson: Oxford Business English Dictionary for Learners, Oxford University Elt (2005).</p>

As of: February 2016

**10    BOOKEEPING**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	10
Module name	Bookkeeping
Semester	1 <sup>st</sup> and 2 <sup>nd</sup> semesters
Duration of module	Two semesters
Type of course (compulsory, elective, etc.)	Compulsory course
If appl. courses of the module	Bookkeeping, Bookkeeping exercise
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission qualification to 3 <sup>rd</sup> semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	Industrial Management (Bachelor)  Parts of the content are also taught in the subject "Bookkeeping and Accounting" in the Insurance program. The module is the basis for "Accounting" and "Business Taxation" in the first program segment.
Module coordinator	Dr. Ralf Schwarz
Name of university professor	Dr. Ralf Schwarz
Classroom language	German
No. of awarded ECTS credits	5 ECTS
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4 SWH (+ 2 SWH optional exercise)

Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2
Qualification goals of the module	<p><b>Specialized skills:</b> Students will become acquainted with commercial bookkeeping and understand concepts, contents, and techniques in this discipline.</p> <p><b>Methodological skills:</b> Participants in the course will understand and be able to apply the methods of bookkeeping. Practice and in-depth study of important bookkeeping techniques via exercises and control / review questions will enable students at the end of the course to book practical business transactions in a company in adherence with commercial and tax regulations.</p> <p><b>Other skills:</b> Students should be able to learn the content of the course by means of different learning methods.</p>
Contents of the module	<p>Fundamental bookkeeping concepts, contents, and procedures are taught.</p> <p><b>A: General principles</b></p> <ul style="list-style-type: none"> <li>• Explanation of concept</li> <li>• Bookkeeping and record-keeping duty</li> </ul> <p><b>B: Bookkeeping techniques</b></p> <ul style="list-style-type: none"> <li>• Inventory, balance sheet</li> <li>• Business transactions</li> <li>• Elements of financial accounting</li> </ul> <p><b>C: Bookings of selected business transactions</b></p> <ul style="list-style-type: none"> <li>• VAT</li> <li>• Basic concepts (acquisition and production costs, depreciation, operational and private assets)</li> <li>• Accruals</li> <li>• Movement of goods</li> <li>• Material and intangible assets</li> </ul>

	<ul style="list-style-type: none"> <li>• Loans and other liabilities</li> <li>• Purchase and sale of financial assets</li> <li>• Booking of additional select business transactions</li> </ul>
Teaching and learning methods / forms of the module	Lectures, seminar-type lectures, exercise, self-directed study
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / recommended literature)	<p>Auer, B.: Grundkurs Buchführung, 4<sup>th</sup> edition, Springer Gabler, Wiesbaden (2013).</p> <p>Bussiek, J.; Ehrmann, H.: Buchführung, 9<sup>th</sup> edition, Kiehl, (2010).</p> <p>Döring, U.; Buchholz, R.: Buchführung und Jahresabschluss, 14<sup>th</sup> edition, Erich Schmidt Verlag (2015).</p> <p>Hufnagel, W.; Holdt, W.: Einführung in die Buchführung und Bilanzierung, 7<sup>th</sup> edition, NWB Verlag (2014).</p> <p>Wöhe, G.; Kußmaul, H.: Grundzüge der Buchführung und Bilanztechnik, 9<sup>th</sup> edition, Vahlen (2015).</p> <p>Zschenderlein, O.: Kompakt-Training Buchführung, 8<sup>th</sup> edition, NWB Verlag (2015).</p>

As of: February 2016

**11 Accounting**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	11
Module name	Accounting
Semester	2nd / 3rd semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	Bookkeeping knowledge is recommended
Applicability of module for other programs	Industrial Management (Bachelor) Parts of the contents are also taught in the subject "Bookkeeping and Accounting" in the Insurance program. The module is the basis for "Commercial and Tax Balance Sheets and Analysis of Annual Financial Reports" (2 <sup>nd</sup> program segment BA) and partially for other subjects in the business administration program (e.g. Business Taxation, International Accounting).
Module coordinator	Dr. Christian Wallasch
Name of university professor	Dr. Christian Wallasch
Classroom language	German
No. of awarded ECTS credits	5 ECTS
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4 SWH




Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1
Qualification goals of the module	<p><b>Specialized skills:</b> Students will learn and understand concepts, contents, and techniques used in German commercial and tax law and will become familiar with the principles of international accounting (IFRS).</p> <p><b>Methodological skills:</b> Participants in the course should be able to apply contents and methods of German accounting. Practice and in-depth study of important accounting techniques using control / review questions and exercises / case studies will teach students at the end of the course to understand essential accounting-related responsibilities in businesses, develop solutions, and implement them in practice. They should be able to understand and reproduce important contents of annual financial reports.</p> <p><b>Other skills:</b> Students should be able to learn contents by means of different learning methods.</p>
Contents of the module	<p>Fundamental bookkeeping concepts, contents, and procedures are taught.</p> <ol style="list-style-type: none"> <li>1. Principles of accounting and balancing <ol style="list-style-type: none"> <li>1.1. The accounting system of the company</li> <li>1.2. Balance sheet types</li> <li>1.3. The development of the trade balance from financial accounting figures</li> <li>1.4. Legal standards, size classes, deadlines etc.</li> <li>1.5. Basic information about balance sheet views / theories</li> </ol> </li> <li>2. Basic elements of accounting <ol style="list-style-type: none"> <li>2.1. Recognition regulations</li> <li>2.2. Valuation</li> <li>2.3. Balance sheet disclosure</li> </ol> </li> <li>3. Accounting of assets</li> </ol>

	<ul style="list-style-type: none"><li>3.1. Concept and positions of assets</li><li>3.2. Valuation principles for assets</li><li>3.3. Depreciation of assets</li><li>3.4. Asset analysis</li><li>4. Accounting of current assets<ul style="list-style-type: none"><li>4.1. Concept and positions of current assets</li><li>4.2. Valuation of current assets</li></ul></li><li>5. Accounting of equity<ul style="list-style-type: none"><li>5.1. Concept of equity</li><li>5.2. Legal forms and particularities of equity accounting</li><li>5.3. Equity accounting for stock corporations and certain business partnerships</li></ul></li><li>6. Accounting of borrowed capital<ul style="list-style-type: none"><li>6.1. Reserves</li><li>6.2. Liabilities</li></ul></li><li>7. Accounting of other items</li><li>8. Profit and loss statement<ul style="list-style-type: none"><li>8.1. Fundamental design possibilities and characteristics of the P&amp;L statement</li><li>8.2. Earnings account</li><li>8.3. Appropriation of profit account and other information</li></ul></li><li>9. Annex and management report.<ul style="list-style-type: none"><li>9.1. Annex</li><li>9.2. Management report</li></ul></li><li>10. Overview of accounting policy options</li><li>11. Principles of international accounting (IFRS)<ul style="list-style-type: none"><li>11.1. Introduction and overview</li><li>11.2. Important specifics and differences (excerpt)</li></ul></li></ul>
--	---

	Software support and organization of external accounting
Teaching and learning methods of the module	Lecture, seminar-type lectures, exercise, case studies, self-directed study
Special topics (e.g. online work, excursions, guest lectures, etc.)	Partly guest lecturers and possibility of participation in excursions
Literature (compulsory reading / recommended literature)	<p>Baetge, J.; Kirsch, H.J.; Thiele, S.: Bilanzen, 13<sup>th</sup> ed., IDW, Düsseldorf (2014).</p> <p>Coenenberg, A.G.; Haller, A.; Schultze, W.: Jahresabschluss und Jahresabschlussanalyse, 23<sup>rd</sup> ed., Stuttgart, Schäffer-Poeschel (2014).</p> <p>Meyer, C.: Bilanzierung nach Handels- und Steuerrecht, 25<sup>th</sup> ed., NWB, Herne/Berlin (2015).</p> <p>Rinker, C.; Ditges, J.; Arendt, U.: Bilanzen, 14<sup>th</sup> ed., Ludwigshafen/Rhein, Kiehl (2012).</p> <p>Wallasch: Manuscript for course</p> <p><b>Legal texts:</b></p> <p>In particular, the current Commercial Code (incl. <i>EGHGB</i> and Disclosure Act) and Income Tax Act (particularly §§ 4 - 7g <i>EStG</i>)</p>

As of: February 2016

**12 BUSINESS TAXATION**

<u>Module name</u> <b><u>Bachelor of Business Administration</u></b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	12
Module name	Business Taxation
Semester	3 <sup>rd</sup> or 4 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory course
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission qualification to 3 <sup>rd</sup> semester according to § 4 of the Program and Examination Regulations.
Applicability of module for other programs	The module is the basis for compulsory elective (Taxation for Specific Legal Forms, International Taxation, and Operational Taxes and Tax Policy) in the program branch "Accounting, Controlling, and Taxation."
Module coordinator	Dr. Ralf Schwarz
Name of university professor	Dr. Ralf Schwarz
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4

Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2
Qualification goals of the module	<p><b>Specialized skills:</b> Students will become familiar with and understand fundamental concepts, contents, and procedures of business taxation.</p> <p><b>Methodological skills:</b> Participants of the course should be able to understand and apply contents and methods of the German tax code, in particular methods of profit determination. Practice and in-depth study of the calculation of assessment principles and the application of tax rates via control / review questions and exercises / case studies will enable students at the end of the course to independently determine income taxes, corporate taxes, and business taxes for a business.</p> <p><b>Other skills:</b> Students should be able to learn contents by means of different learning methods.</p>
Contents of the module	<p>Basic concepts and procedure of tax calculation are taught.</p> <p><b>A. Foundations of taxation</b></p> <p>Taxes and other duties fiscal sovereignty Legal foundations of taxation, tax consulting, basics of the taxation procedure, basic tax concepts</p> <p><b>B. Income</b></p> <p>Introduction Personal tax liability, non-personal tax liability, investment forms Methods for income determination, types of income Determination of income Determining taxable income and assessing and levying income tax</p>

	<p>Additional taxes to income tax, taxes on retained earnings</p> <p><b>C. Corporate tax</b></p> <p>Introduction - partial income procedure, personal tax liability          Non-personal tax liability          Determination of income for corporate tax purposes          Corporate tax rate and tax assessment, recording corporate tax in balance sheet</p> <p><b>D. Business tax</b></p> <p>Introduction          Non-personal tax liability, tax debtor          Determination of the business income, determination of business tax          Calculation of business tax reserve, assessment and levying business tax</p> <p><b>E. VAT</b></p> <p>Systematics of VAT, characteristics of taxable services, tax exemptions, assessment basis, tax rates          Input tax deduction, taxation procedure          Assessing and levying VAT, income tax treatment of VAT</p>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, exercises</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	

**Literature**

(compulsory reading / recommended literature)

Grefe, C.: Unternehmenssteuern, 18<sup>th</sup> edition, NWB Verlag, Ludwigshafen (2015).

Haberstock, L.; Breithecker, L.: Einführung in die Betriebswirtschaftliche Steuerlehre mit Fallbeispielen, Übungsaufgaben und Lösungen, 16<sup>th</sup> edition, Erich Schmidt Verlag, Berlin (2013).

Jäger, B.; Lang, F: Körperschaftsteuer, 19<sup>th</sup> edition, Erich Fleischer Verlag, Achim (2015).

Niemeier; Schlierenkämper K.- P.; Schnitter G.; Wendt W.: Einkommensteuer, 23rd edition, Erich Fleischer Verlag, Achim (2014).


Schmidt, L. (publ.): Körperschaftsteuer, 34<sup>th</sup> edition, Erich Fleischer Verlag, Achim (2015).

Rose, G.: Ertragsteuern, 20<sup>th</sup> edition, Erich Schmidt Verlag, Berlin (2013).

Tipke, K.; Lang, J.: Steuerrecht, 22<sup>nd</sup> edition, Otto Schmidt Verlag, Cologne (2015).

As of: February 2016

**13 SALES**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	13
Module name	Sales
Semester	3 <sup>rd</sup> / 4 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory course
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	Industrial management (Bachelor) Can generally also be used in other academic programs that in some way deal with sales (e.g. the Insurance program or MBA)
Module coordinator	Dr. Weispenning
Name of university professor	Dr. Weispenning
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4




Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1
Qualification goals of the module	<p><b>Objectives:</b> Participants of the Sales course will learn to understand the contents and significance of sales for the successful management of a business. Participants will receive an overview of critical questions in the areas of sales strategy, sales management, information management, and customer relationship management.</p> <p><b>Curriculum:</b> This introductory course in sales provides a first comprehensive look at sales in business. It is the foundation for the specialization in sales in the second section of the program which can have different areas of focus, e.g. personal sales, pricing, media planning, online marketing, or multi-channel management.</p>
Contents of the module	<p><b>Part I: Sales strategy – the fundamental settings</b></p> <ul style="list-style-type: none"> <li>• Customers – the focus of the sales strategy</li> <li>• Competitive advantages – faster, higher, farther...</li> <li>• Sales paths and sales partners – designing the path to the customer</li> <li>• Price policy – the price is right</li> <li>• The numerical structure of sales strategy – Goals and resources</li> </ul> <p><b>Part II: Sales management – designing structures and processes, managing people, and embodying a culture</b></p> <ul style="list-style-type: none"> <li>• Sales organization – designing structures and processes to be successful</li> <li>• Planning and control – finding the middle path between “flying blind” and</li> </ul>

	<p>"getting stuck in numbers"</p> <ul style="list-style-type: none"> <li>• Personnel management – the step-child of sales</li> <li>• Culture in sales – the power of unwritten laws</li> </ul> <p><b>Part III: Information management as key to professionalism in sales</b></p> <ul style="list-style-type: none"> <li>• Principles for understanding information systems</li> <li>• CRM and CAS – the road signs in the jungle of information</li> </ul> <p><b>Part IV: Customer relationship management – stay on the ball!</b></p> <ul style="list-style-type: none"> <li>• The salesmen personality – from people who know a little bit about everything and socializers to all-rounders</li> <li>• Key account management – close collaboration with important customers</li> </ul>
Teaching and learning methods of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	In general guest lecture / excursion
Literature (compulsory reading / recommended literature)	Homburg, C.; Schäfer, H.; Schneider, J.: Sales Excellence, Gabler Verlag, 7 <sup>th</sup> edition (2012).

As of: March 2016

**14 MARKETING**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	14
Module name	Marketing
Semester	/ 4 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission qualification to 3rd semester according to § 4 of the Program and Examination Regulations.
Applicability of module for other programs	Insurance (Bachelor), Industrial management
Module coordinator	Dr. Roland Hertrich
Name of university professor	Dr. Roland Hertrich
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1

<p>Qualification goals of the module</p>	<p><b>Objectives:</b> Participants of the Marketing course will learn to understand the contents and significance of marketing for the successful management of a business. Participants will be able to recognize marketing-related issues in businesses, develop solutions (marketing plans), and implement them in practice.</p> <p><b>Curriculum:</b> The introductory course in marketing provides a first but comprehensive look at marketing in businesses and other organizations. It forms the basis for the differentiation of marketing into different focus areas in the second segment of the program, e.g. based on different business branches or marketing techniques, which are addressed in the Marketing and Sales courses of the second program segment.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Foundations of marketing             <ol style="list-style-type: none"> <li>1.1. Basic concepts and marketing concepts</li> <li>1.2. Marketing and business management</li> <li>1.3. Marketing and social responsibility</li> </ol> </li> <li>2. Analysis of the sales market             <ol style="list-style-type: none"> <li>2.1. Consumer and organizational behavior</li> <li>2.2. Market segmentation and product positioning</li> <li>2.3. Competitive analysis</li> <li>2.4. Marketing research</li> </ol> </li> <li>3. Operative marketing planning             <ol style="list-style-type: none"> <li>3.1. Product policy</li> <li>3.2. Price policy</li> <li>3.3. Communication policy</li> <li>3.4. Distribution policy</li> <li>3.5. Budget planning and budget control</li> </ol> </li> <li>4. Strategic marketing planning</li> <li>5. Marketing organization</li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, exercises</p>

Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / recommended literature)	Baines, P.; Fill, Ch.; Page, K.: Marketing, Oxford (2010). Gay, R.; Charlesworth, A.; Esen, R.: Online Marketing, Oxford (2007). Kreutzer, R.: Praxisorientiertes Marketing, 3 <sup>rd</sup> edition, Wiesbaden (2009). Waldeck, B.; Hertrich, R.: Marketing, ein Lehr- und Lernbuch, Hamburg (2007).

As of: November 2011

**15 PRODUCTION INDUSTRY**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	15
Module name	Production Industry
Semester	2 <sup>nd</sup> / 3 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	
Applicability of module for other programs	Industrial Management (Bachelor)
Module coordinator	Dr. Claus-Burkard Böhnlein
Name of university professor	Dr. Claus-Burkard Böhnlein
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination


Weighting of grade in final grade	1
Qualification goals of the module	<ul style="list-style-type: none"> <li>• Students will learn to classify, delineate, and apply central terms and concepts in production.</li> <li>• Students will become familiar with and assess objectives, concepts, and procedures in the production industry.</li> <li>• Students will learn fundamental questions and will be able to name and assess current problems in production companies.</li> <li>• Students will learn about classical and modern methods / concepts for planning and managing production environments</li> <li>• Using select examples, students will learn to transfer and apply methods and concepts in production to other</li> </ul>
contents of the module	<ol style="list-style-type: none"> <li>1. Service provision</li> <li>2. Service catalog and integration level</li> <li>3. Location decision</li> <li>4. Tasks and models of the production industry</li> <li>5. Production types and production procedures</li> <li>6. Structural decisions in production</li> <li>7. Make to stock, make to order, and order penetration credit</li> <li>8. Production planning</li> <li>9. Procurement and stock</li> </ol>
Teaching and learning methods / forms of the module	Lecture, exercise, working through case studies
Special topics (e.g. online work, excursions, guest lectures, etc.)	Guest lectures

<p>Literature (compulsory reading / recommended literature)</p>	<p><b>Recommended literature:</b></p> <p>Thonemann, U.: Operations Management - Konzepte, Methoden und Anwendungen, 2<sup>nd</sup> edition, Pearson, Munich (2010).</p> <p><b>Supplemental literature</b></p> <p>Corsten, H.; Gössinger, R.: Produktionswirtschaft Einführung in das industrielle Produktionsmanagement, 13<sup>th</sup> edition, Oldenbourg, Munich (2012).</p> <p>Gronau, N.: Enterprise Resource Planning Architektur, Funktionen und Management von ERP-Systemen, 2<sup>nd</sup> edition, Oldenbourg, Munich (2010).</p> <p>Kiener, S.; Maier-Scheubeck, N.; Obermaier, R.; Weiß, M.: Produktions-Management – Grundlagen der Produktionsplanung und -steuerung, 10<sup>th</sup> edition, Oldenbourg, Munich (2012).</p> <p>Kummer, S. (publ.); Grün, O.; Jammerneegg, W.: Grundzüge der Beschaffung, Produktion und Logistik, 2<sup>nd</sup> edition, Pearson, Munich (2009).</p> <p>Ohno, T.: Das Toyota-Produktionssystem, Campus, Frankfurt (1993).</p>
---	---

As of: March 2016



**16 SERVICE INDUSTRY**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	16
Module name	Service Industry
Semester	2
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory course
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	
Applicability of module for other programs	
Module coordinator	Dr. Petra Gruner
Name of university professor	Dr. Petra Gruner / Dr. Andreas H. Grün
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4 (2+2)
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	
Qualification goals of the module	<b>Subject-related and methodological skills</b> Through discussing current topics, students will learn about the German

	<p>industry and policy. This covers in particular the associations of statutory health insurance physicians, health centers (hospitals, rehabilitation institutions, retirement homes, medical supply centers, physician practices, outpatient care and aid organizations etc.), medical technology and pharmaceutical industries and/or retailers, auditors, insurance, consultants, and IT industry, as well as the health policy sector.</p> <p>Students will be able</p> <ul style="list-style-type: none"> <li>• to classify and describe the health care market in economic terms;</li> <li>• to recognize and show the interdependencies of the individual participants on an abstract level;</li> <li>• to analyze the significance of the health care sector at the macro and micro level;</li> <li>• to see the field between ethics and economy from the perspective of salutogenesis and pathogenesis; and</li> <li>• to consider the management of value-added chains and processes analytically from the perspective of the health care industry.</li> </ul>
<p>Contents of the module</p>	<p>Industry:</p> <ul style="list-style-type: none"> <li>• Medical technology</li> <li>• Pharmaceutical</li> </ul> <p>services sector:</p> <ul style="list-style-type: none"> <li>• Service providers (out-patient/in-patient)</li> <li>• Insurance (private/statutory)</li> <li>• Auditors</li> <li>• Consulting</li> <li>• IT industry</li> <li>• Politics</li> </ul>
<p>Teaching and learning methods of the module</p>	<p>Lecture</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	

<p>Literature (compulsory reading / recommended literature)</p>	<ol style="list-style-type: none"><li>1. KU Gesundheitsmanagement; Mediengruppe Oberfranken.</li><li>2. Das Krankenhaus; Kohlhammer Verlag</li><li>3. kma – Das Gesundheitswirtschaftsmagazin; Georg Thieme Verlag KG.</li><li>4. Die Gesundheitswirtschaft; Bibliomed Medizinische Verlagsgesellschaft.</li><li>5. Führen und Wirtschaften im Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li></ol>
---	---

As of: June 2016

**17 ORGANIZATION**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	17
Module name	Organization
Semester	3 <sup>rd</sup> / 4 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission qualification to 3rd semester according to § 4 of the Program and Examination Regulations.
Applicability of module for other programs	Industrial Management (Bachelor)
Module coordinator	Dr. Heinrich Schafmeister
Name of university professor	Dr. Heinrich Schafmeister / Adjunct instructor
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1

<p>Qualification goals of the module</p>	<p><b>1. Subject-related and methodological skills</b></p> <p>After the course, students will know and understand basic concepts and concepts of organizational design. They will understand the essential reasons and design criteria for constructing organizational units, the necessity and methods for coordinating organizational units, and the principles for managing organizational units. They will understand idealized and practical management structures and will be able to assess them in relation to applications. Students will know and understand essential tools of organizational controlling and will be able to use them.</p> <p><b>2. Personal and social skills</b></p> <p>Students will understand organization as an instrumental responsibility with social dimension.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Basic concepts of organization             <ol style="list-style-type: none"> <li>1.1. Legal form and organization</li> <li>1.2. Structural and process organization</li> <li>1.3. Formal and informal organization</li> <li>1.4. Stability and dynamics</li> </ol> </li> <li>2. Design of the organization             <ol style="list-style-type: none"> <li>2.1. Formation of organizational units</li> <li>2.2. Coordination of organizational units</li> <li>2.3. Management of organizational units</li> </ol> </li> <li>3. Organizational controlling             <ol style="list-style-type: none"> <li>3.1. Documentation</li> <li>3.2. Organizational analysis</li> <li>3.3. Optimization of organizations</li> <li>3.4. Organizational controlling as a process</li> </ol> </li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Exercise</li> <li>• Working through case studies</li> <li>• Student presentations</li> </ul>

Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature	Klimmer, M.: Unternehmensorganisation, NWB Verlag, Herne (2012). Vahs, D.: Organisation, Schäffer-Poeschel Verlag, Stuttgart (2015). Jones, G. R., Bouncken, R. B., Organisation, Pearson Studium, Munich (2008).

As of: January 2016

**18 PERSONNEL**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	18
Module name	Human Resources
Semester	3 <sup>rd</sup> or 4 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission qualification to 3rd semester according to § 4 of the Program and Examination
Applicability of module for other programs	Industrial Management (Bachelor), Insurance
Module coordinator	Dr. Hedwig Schmid
Name of university professor	Dr. Hedwig Schmid
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2

## Qualification goals of the module

**Subject-related skills:**

- Students should be able to represent and apply the fundamental theoretical approaches and concepts, framework conditions, fields of action, and tools of personnel management
- In addition, students should be able to analyze the learned methods, concepts, and tools critically and assess them.

**Methodological skills:**

- Students should be able to represent and apply HR methods, such as planning methods and methods for personnel selection, while taking the goals and framework conditions into consideration.
- Furthermore, they should be able to reflect on the possibilities and limitation of the application of fundamental theoretical concepts, frames of reference, and tools.

**Social skills:**

At the end of the course, students should be able to...

- present their ideas and discuss them constructively with others,
- suitably communicate their ideas verbally, nonverbally, and in writing (communication ability),
- develop solutions alone or together with other in teams, present them, and convince others of them (team and problem solving ability).

**Personal skills:**


- Students can analyze, assess, and develop their own methods in learning and working on problems (self-directed learning skills).



Contents of the module	<ol style="list-style-type: none"> <li>1. Principles and concepts</li> <li>2. Personnel planning</li> <li>3. Recruiting</li> <li>4. Personnel deployment &amp; compensation</li> <li>5. Personnel evaluation</li> <li>6. Personnel development</li> <li>7. Personnel layoffs</li> <li>8. Trends</li> </ol>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, guest lecture, exercises, case studies, and voluntary role-playing games, self-directed study.
Special topics (e.g. online work, excursions, guest lectures, etc.)	Working through case studies, possibly also as examination problem
Literature (compulsory reading / recommended literature)	<p>Berthel, J.; Becker F. G.: Personalmanagement - Grundzüge und Konzeption betrieblicher Personalarbeit, Schäffer-Poeschel, 13<sup>th</sup> edition, Stuttgart (2013).</p> <p>Bröckermann, R.: Personalwirtschaft - Lehr- und Übungsbuch für Human Resource Management, Schäffer-Poeschel, 7<sup>th</sup> edition, Stuttgart (2016).</p> <p>Jung, H.: Personalwirtschaft, Oldenbourg Verlag, 9<sup>th</sup> edition, Munich (2010).</p>

As of: February 2016

**19 COST ACCOUNTING**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	19
Module name	Cost Accounting
Semester	Semester 3
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission qualification to 3 <sup>rd</sup> semester according to § 4 of the Program and Examination Regulations.
Applicability of module for other programs	Since the course focuses more on material assets and their production in industrial operations than on services for the application of the concepts of cost accounting, the module is also well-suited for students in the Bachelor's program in Industrial Management. The conveyed view of internal accounting, which prepares and supports decision-making, also forms a suitable basis for specific controlling courses, such as "Fundamentals of Controlling" in the (part-time professional) Bachelor's program in Insurance.
Module coordinator	Dr. Kraft
Name of university professor	Dr. Kraft
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study


SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2
Qualification goals of the module	<p>Students should be able to understand the interrelationships of efficient cost accounting systems in order to use the tools developed for cost type accounting, cost center accounting, cost unit accounting, and marginal costing.</p> <p>In addition, students should recognize that cost accounting is the prerequisite for effective business controlling. This conveys subject-related and methodological competence.</p> <p>Students should also be able to distinguish between the different views of external accounting, internal accounting, and investment appraisal, and thus learn to accept that in social systems such as businesses, different points of views of the stakeholders from different disciplines may also be justified.</p> <p>Students should be able to formulate elementary economic connections in writing using technical terminology and concepts in a structured and systematic fashion, as is required, for instance, with technical concepts in business contexts.</p>
Contents of the module	<ul style="list-style-type: none"> <li>• Principles of cost accounting (incl. purpose orientation and concepts)</li> <li>• Systematics of cost accounting</li> <li>• Cost type accounting</li> <li>• Cost center accounting</li> <li>• Cost unit accounting (cost unit accounting per product, cost unit accounting per period)</li> <li>• Marginal costing (incl. flexible plan cost accounting, contribution margin accounting)</li> </ul>

<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, exercises</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<ul style="list-style-type: none"> <li>• There is an online discussion forum for student questions ("Question Exchange").</li> <li>• Problems are partially offered as online problems in which the students receive direct feedback on their solutions.</li> <li>• Questions for self-verification are provided via the Moodle lecture</li> <li>• Self-directed study times are structured in an exercise book and other notes (e.g. follow-up of contents in reading).</li> <li>• Lecturers from the practical world supplement the lecture contents in guest lectures (as part of the event series "Forum: Business Administration Practice")</li> <li>• Voluntary participation in specialized tutorials conducted by student tutors is possible</li> </ul>
<p>Literature (compulsory reading / recommended literature)</p>	<p><b>Compulsory reading:</b></p> <p>Coenenberg, A. G., Fischer, T. M., Günther, T.: Kostenrechnung und Kostenanalyse, 8<sup>th</sup> edition, Stuttgart (2012).</p> <p>Flacke, K., Kraft, M., Triska, T.: Grundlagen des betriebswirtschaftlichen Rechnungswesens, publ. Berens, W., Knauer, T., 12<sup>th</sup> edition, Münster (Westfalen) (2015).</p> <p>Friedl, G., Hofmann, C., Pedell, B.: Kostenrechnung, 2<sup>nd</sup> edition, Munich (2013).</p> <p><b>Additional textbooks:</b></p> <p>Becker, W., Holzmann, R.: Kosten-, Erlös- und Ergebnisrechnung – Einführung für Bachelor- Studierende, Wiesbaden (2014).</p> <p>Ewert, R., Wagenhofer, A.: Interne Unternehmensrechnung, 8<sup>th</sup> edition, Berlin (2014).</p> <p>Macha, R.: Grundlagen der Kosten- und Leistungsrechnung, 4<sup>th</sup> edition, Munich (2007).</p> <p>Mumm, M.: Cost accounting: Internes Rechnungswesen für Industrie- und Handelsbetriebe, 2<sup>th</sup> edition, Berlin (2014).</p>

	<p>Troßmann, E., Baumeister, A.: Internes Rechnungswesen: Kostenrechnung als Standardinstrument im Controlling, Munich (2015).</p> <p><b>Exercise books:</b></p> <p>Homburg, C., Berens, M., Reimer, K.: Übungsbuch Kosten- und Leistungsrechnung, 3<sup>rd</sup> edition, Konstanz (2012).</p> <p>Küpper, H.U., Friedl, G., Hofmann, C., Pedell, B.: Übungsbuch zur Kosten- und Erlösrechnung,</p>
--	---

As of: February 2016

**20 FINANCE AND INVESTMENT**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	20
Module name	Finance and Investment
Semester	3 <sup>rd</sup> or 4 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission qualification to 3 <sup>rd</sup> semester according to § 4 of the Program and Examination Regulations.
Applicability of module for other programs	Insurance (Bachelor) Industrial management (Bachelor)
Module coordinator	Dr. Wolfgang Weiss
Name of university professor	Dr. Wolfgang Weiss Marcus Hentschel
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1

Qualification goals of the module	<p><b>Subject-related skills</b></p> <p>Students should know and master essential basic concepts from the finance sector of a business and know essential financing forms and their suitability for different financing needs. They should be able to classify and use investment appraisal procedures as a quantitative decision-making tool for investments. In addition, students should understand the connection between the performance-related sector and the finance sector.</p> <p><b>Methodological competence</b></p> <p>Students should be able to assign financing needs to the right financing tools and products; apply calculation methods and in particular different dynamic investment calculation procedures that are suitable for the problem; and interpret them critically on an economic basis. Students should be able to solve fundamental financing problems – including using indicators.</p> <p><b>Social and personal skills</b></p> <p>Students should get to know how course content is taught using different teaching/ learning methods and reflect independently on the learning process based on the different teaching methods.</p>
Contents of the module	<ol style="list-style-type: none"> <li>1. Fundamentals of finance       <ol style="list-style-type: none"> <li>1.1. Financial markets and intermediaries</li> <li>1.2. Overview of the business financial management</li> </ol> </li> <li>2. Provision of financial means       <ol style="list-style-type: none"> <li>2.1. Systematics of financing forms (equity and debt instruments)</li> <li>2.2. Outside financing</li> <li>2.3. Internal financing</li> </ol> </li> <li>3. Financial analysis       <ol style="list-style-type: none"> <li>3.1. Indicator analysis</li> <li>3.2. Cash flow statement</li> <li>3.3. Provision of operating funds</li> </ol> </li> </ol>


	<ul style="list-style-type: none"> <li>3.4. Financial planning, in particular capital budgeting</li> <li>4. Financial organization and controlling</li> <li>5. Special financing forms (leasing, factoring, ABS, forfeiting, etc.)</li> <li>6. Investment appraisal             <ul style="list-style-type: none"> <li>6.1. Introduction to investment appraisal and investment types</li> <li>6.2. Mathematical finance principles of investment appraisal (interest, annuity, and amortization)</li> <li>6.3. Investment appraisal procedure (static and in particular dynamic procedures with and without consideration of taxes)</li> <li>6.4. Principles of financial investments</li> <li>6.5. Investments with uncertain cash flows (correction procedure, decision theory etc.)</li> <li>6.6. Interpretation and critical consideration of results</li> </ul> </li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, exercises, individual and group papers, discussions, self-directed study.</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Lectures by external experts on individual products, such as factoring, leasing, special financing forms etc.</p>
<p>Literature (compulsory reading / recommended literature)</p>	<p>Kruschwitz L.: Investitionsrechnung, De Gruyter / Oldenbourg Verlag, 14<sup>th</sup> edition (2014).</p> <p>Kruschwitz L.: Finanzmathematik, Oldenbourg Verlag, 5<sup>th</sup> edition (2014).</p> <p>Gräfer H.; Schiller, B.; Rösner S.: Finanzierung, 8<sup>th</sup>. edition, Erich Schmidt Verlag, Berlin (2014).</p> <p>Perridon, L.; Steiner, M.; Rathgeber, A.: Finanzwirtschaft der Unternehmung, Vahlen, Munich (2012).</p> <p>Walz, H.; Gramlich, D.: Investitions- und Finanzplanung, Verlag Recht und Wirtschaft, Frankfurt a. Main (2011).</p> <p>Wöhe, G.; Bilstein, J.; Ernst, D.; Häcker, J.: Grundzüge der Unternehmensfinanzierung, Vahlen, 11<sup>th</sup> edition, Munich (2013).</p>



	<p>Wöltje, J.: Investition und Finanzierung, 1<sup>st</sup> edition, Haufe, Freiburg (2013).</p> <p>Zantow, R.; Dinauer J.: Finanzwirtschaft des Unternehmens, 3<sup>rd</sup> edition, Pearson, Munich (2011).</p> <p>Online:</p> <p><a href="http://deutsche-boerse.com">http://deutsche-boerse.com</a></p> <p><a href="http://www.eurexchange.com">http://www.eurexchange.com</a></p>
--	---

As of: March 2016

**21 CONTROLLING**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	21
Module name	Controlling
Semester	3 <sup>rd</sup> or 4 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x in 2016. In the subsequent years, it will be determined from case to case whether the module is offered 1x per year or per semester.
Prerequisites for participation	See admission qualification to 3rd semester according to § 4 of the Program and Examination Regulations.
Applicability of module for other programs	
Module coordinator	Dr. Andreas H. Grün
Name of university professor	Dr. Andreas H. Grün
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2

<p>Qualification goals of the module</p>	<p>Students will learn</p> <ol style="list-style-type: none"><li>1. to understand the structures inherent in controlling and how they depend on each other in terms of the control and management of businesses;</li><li>2. different controlling concepts that explain controlling from a functional or institutional perspective as well as how it arose;</li><li>3. the significance of controlling as functional management support; and</li><li>4. the different possibilities of organizational integration of controlling into business contexts.</li></ol> <p>Students will be able</p> <ul style="list-style-type: none"><li>• To describe the essential controlling tools in terms of their technique, to classify their areas of deployment, to derive selected tools mathematically, and to apply and assess them.</li><li>• To explain controlling from an economic perspective.</li><li>• To recognize and demonstrate the interaction of controlling with the other subsystems of business management on an abstract level.</li><li>• To derive recommendation for the structure and objectives of controlling systems.</li></ul> <p>In addition to subject-related and methodological skills, this course also promotes the social competence and personal development of students through their direct involvement in terms of cooperation and presentation of take-home assignments.</p>
--	--

<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Principles of controlling</li> <li>2. Strategic planning and strategic controlling</li> <li>3. Controlling supported by annual financial report</li> <li>4. Cost and performance controlling</li> <li>5. Cash flow-oriented controlling</li> <li>6. Interfaces of controlling</li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, exercises</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / additional literature)</p>	<p>Graumann, M.: Fallstudien zum Controlling, 3<sup>rd</sup> edition, Herne (2014).</p> <p>Graumann, M.: Controlling, 4<sup>th</sup> edition, Herne (2014).</p> <p>Horváth, P.: Controlling, 13<sup>th</sup> edition, Munich (2015).</p> <p>Küpper, H.; Friedl, G.; Hofmann, C.; Hofmann, Y.: Controlling, Munich (2013).</p> <p>Weber, J.; Schäffer, U.: Einführung in das Controlling, Stuttgart (2014).</p> <p>Weber, J.; Schäffer, U.; Binder, C.: Einführung in das Controlling, Übungen und Fallstudien, Stuttgart (2014).</p>

As of: June 2016

**22 BUSINESS INFORMATION TECHNOLOGY**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	22
Module name	Business IT
Semester	Semester 4
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory subject
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission qualification to 3 <sup>rd</sup> semester according to § 4 of the Program and Examination Regulations.
Applicability of module for other programs	Industrial management (Bachelor)
Module coordinator	Dr. Eduard Gerhardt
Name of university professor	Dr. Eduard Gerhardt
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2

<p>Qualification goals of the module</p>	<p><b>Subject-related skills</b> are skills that help complete subject-related problems independently pursuant to the theoretical requirements.</p> <p>Students will be able to understand the principles of operational information processing and have a basic knowledge of Java, HTML, and SQL.</p> <p>Students will be able to recognize the dependence between business problems and IT which is specifically relevant to the business. Students will be able to roughly estimate the effects of new IT technologies on business processes and projects in the company.</p> <p><b>Methodological skills</b> are skills in acquiring and utilizing technical knowledge and generally being able to deal with problems.</p> <p>Students will use procedures for data and process modeling to assess the operational relevance of new IT developments, to introduce IT systems, and to analyze operational data.</p> <p><b>Other skills:</b> Students will apply adequate rules for operational communication.</p>
<p>Contents of the module</p>	<p>The prevalence of IT has increased extremely over the past few decades. Not every IT investment brought the desired results. For IT solutions to be rolled out successfully in businesses, it is important to understand both the technology and the economic issues. Business information technology as an interdisciplinary science plays an important role in this process since it bridges the gap between the two main components of computer science and business administration.</p> <p>Introduction to Business Information Technology conveys basic concepts of IT step by step and shows the significance of information systems for business. Students will receive an introduction to HTML, data bases, and Java through practical exercises on the computer.</p>

	<p>Brief overview:</p> <ol style="list-style-type: none"> <li>1. Data, information, knowledge</li> <li>2. Principles of programming</li> <li>3. Input, processing, output</li> <li>4. Data organization</li> <li>5. Structure of business information systems</li> <li>6. Internal information systems</li> <li>7. External information systems</li> <li>8. Management information systems</li> <li>9. Information security</li> <li>10. Implementation of information systems</li> <li>11. Integrated process management</li> </ol>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	Students will receive an introduction to HTML, data bases, and Java through practical exercises on the computer.
Literature (compulsory reading / recommended literature)	<p>Laudon, K.C., Laudon, J.P., Schoder, D.: Wirtschaftsinformatik – Eine Einführung, Pearson Studium, Munich (2009).</p> <p>Mertens, P., Bodendorf, F., König, W. et al.: Grundzüge der Wirtschaftsinformatik, 9<sup>th</sup> edition, Springer Verlag, Berlin, Heidelberg, New York (2012).</p> <p>Stahlknecht, P.: Einführung in die Wirtschaftsinformatik, 11<sup>th</sup> edition, Springer Verlag, Heidelberg (2004).</p> <p>Stahlknecht, P; Arbeitsbuch Wirtschaftsinformatik, 18<sup>th</sup> edition, Springer, Heidelberg (2005).</p> <p>Thome, R., Winkelmann, A.: Grundzüge der Wirtschaftsinformatik, Springer Gabler, Heidelberg (2015).</p>

As of: February 2016

**23 STRATEGY AND MANAGEMENT**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	23
Module name	Strategy and Management
Semester	6 <sup>th</sup> / 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	Generally also suitable for other comparable programs
Module coordinator	Dr. Hedwig Schmid
Name of university professor	Dr. Hedwig Schmid Dr. Thomas Schauerte
Classroom language	The module may be taught completely or partially in English
No. of awarded ECTS credits	5 ECTS
Total workload and composition (e.g. self-directed study + in-class time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination



Weighting of grade in final grade	2
Qualification goals of the module	<p><b>Subject-related skills:</b></p> <ul style="list-style-type: none"> <li>• Students will learn the fundamental concepts, framework conditions, fields of action, and tools of employee management and will be able to represent them and subsequently apply and create them themselves.</li> <li>• Students will learn the fundamental tools of strategic business management and will be able to perform case-related strategic analyses and develop and formulate strategic action alternatives.</li> <li>• Students will understand / recognize the relevance and interconnections of the learned procedures and methods in strategic business management and will be able to assess them.</li> </ul> <p><b>Methodological skills:</b></p> <ul style="list-style-type: none"> <li>• Students will be able to name and describe individual management methods, strategies, concepts, and tools.</li> <li>• They will be able to apply management-related concepts and tools by way of example and reflect on their possibilities and limitations.</li> <li>• They will develop their own approaches for implementing strategies in business management.</li> </ul> <p><b>Social skills:</b></p> <p>At the end of the course, students should be able to...</p> <ul style="list-style-type: none"> <li>• present their ideas and discuss them constructively with others,</li> <li>• suitably communicate their ideas verbally, nonverbally, and in writing (communication ability),</li> <li>• develop solutions alone or together with others in teams, present them, and convince others of them (team and problem solving ability).</li> </ul>

	<p><b>Personal skills:</b></p> <ul style="list-style-type: none"> <li>• Students will be able to analyze, assess, and develop their own methods in learning and working on problems (self-directed learning skills).</li> </ul>
<p>Contents of the module</p>	<p><b>a) Strategy</b></p> <ol style="list-style-type: none"> <li>1. The strategy concept</li> <li>2. Strategic analysis</li> <li>3. Formulation of strategies</li> <li>4. Implementation of strategies</li> </ol> <p><b>b) Leadership</b></p> <ol style="list-style-type: none"> <li>1. Characterization of leadership (concept, styles, models)</li> <li>2. Communication as leadership responsibility</li> <li>3. Leadership techniques and tools</li> <li>4. Strategic leadership from vision to change management</li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Lecture in seminar form</li> <li>• Exercises</li> <li>• Case studies</li> </ul>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Guest lectures</p>
<p>Literature (compulsory reading / recommended literature)</p>	<p>Blessin, B. and Wick, A.: Führen und führen lassen, 7<sup>th</sup> edition, utb, Stuttgart (2013).</p> <p>Hungenberg, H.: Strategisches Management in Unternehmen: Ziele – Prozesse – Verfahren, 7<sup>th</sup> edition, Springer Gabler, Wiesbaden (2012).</p> <p>Lorenz, M. and Rohrschneider, J.: Praxishandbuch der Mitarbeiterführung, 3<sup>rd</sup> edition, Haufe-Lexware, Freiburg/Munich (2013).</p> <p>Simon, H.: Hidden Champions des 21. Jahrhunderts: Die Erfolgsstrategien unbekannter Weltmarktführer, 1<sup>st</sup> edition, Campus Verlag, Frankfurt/New York (2007).</p>

	Vahs, D.: Organisation – ein Lehr- und Managementbuch, 7 <sup>th</sup> edition, Schäffer-Poeschel Verlag, Stuttgart (2009).
--	---

As of: March 2016

## 24 INTERDISCIPLINARY PROFILING (Coburg Way)


Title of the module: Interdisciplinary Profiling					
ID No.	Work load	Credits	Program semester	Frequency in which class is offered	Duration
	180 hrs.	6 ECTS	6. sem.	Every SS, starting SS 2015, to a greatly reduced extent also in WS, starting WS 2015/16	1 semester
1	<b>Courses</b> a) Scientific methodology compulsory course b) Interdisciplinary compulsory elective course		<b>In-class time</b> a) 1 SWH / 15 hrs. b) 3 SWH / 45 hrs.	<b>Self-directed study</b> a) 30 hrs. b) 90 hrs.	<b>Planned group sizes</b> n.a.
2	<b>Objectives / skills (skill level: <i>knowing and creating</i>)</b>  <b>In: a) Scientific methodology compulsory course</b> <b>Subject-specific methodological skills (Scientific Work Level I)</b> <ul style="list-style-type: none"> <li>• Developing written final theses in terms of form and content</li> <li>• Bibliography and citations</li> <li>• Discussing and assessing complex texts and situations (e.g. context-dependent, qualitative)</li> <li>• Visualizing appropriately and effectively (e.g. using images, graphics, tables)</li> <li>• Assessing, commenting, and applying sample theories or empirical procedures/methods</li> </ul> <b>In: b) Interdisciplinary compulsory elective course: ability to reflect</b> <ul style="list-style-type: none"> <li>• Viewing complex situations in a differentiated manner and classifying them context-related</li> <li>• Developing points of view and justifying them with consistent arguments</li> <li>• Analyzing, reflecting, and assessing professional, social, and/or cultural practice as it relates to the topic (if appl. from a philosophical-ethical perspective)</li> </ul> <b>Interdisciplinary, social, and cultural skills</b> <ul style="list-style-type: none"> <li>• Studying, assessing, and designing for professional, cultural, aesthetic, or philosophical aspects and issues of human behavior in an interdisciplinary fashion</li> </ul>				

	<ul style="list-style-type: none"> <li>• Evaluating cultural and social standards specifically related to the professional field and acting in a suitable manner given the context</li> <li>• Strengthening employability (e.g. by promoting key skills, such as team and communication skills, intercultural competence, foreign language skills, media skills, mental flexibility, change skills, and experiences with experiments and in design)</li> </ul>
<b>3</b>	<p><b>Contents</b></p> <p>The content of the module serves to promote a deeper understanding of scientific methodology and of interdisciplinary topics. The methods and interdisciplinary approaches taught in this module will prepare students for professional practice or a subsequent Master's program. The teaching of the formal requirements for a written final thesis in particular will prepare them for the Bachelor's thesis.</p> <p>The module consists of a) a compulsory course in scientific methodology and b) an interdisciplinary compulsory elective. Both parts must be completed. The compulsory course a) teaches professional and academic program-specific scientific methodological skills. The compulsory elective course b) for personal development can be selected from one of three subject areas:</p> <ul style="list-style-type: none"> <li>• Orientation and profiling for professional life</li> <li>• Cultural education</li> <li>• Philosophy and ethics</li> </ul> <p>The examination covers a topic from the compulsory elective course based on the regulations of No. 6.</p>
<b>4</b>	<p><b>Teaching forms</b></p> <p>Seminar-type lectures, seminar, exercise, excursions, external courses, e-learning, blended learning, project paper</p>
<b>5</b>	<p><b>Prerequisites</b></p>
<b>6</b>	<p><b>Examination forms for: b) Interdisciplinary compulsory elective course</b></p> <p>The following alternative examination forms are possible:</p> <p>a. Program / project paper (time frame 8-11 weeks)</p>

	<p>b. Program / project paper (weight for final grade: 3/4) with presentation (weight for final grade: 1/4) (time frame 8-11 weeks)</p> <p>c. Documentation (5-8 pages) of a practical assignment</p> <p>d. Project report (5-8 pages, weight for final grade: 2/3) with presentation (weight for final grade 1/3)</p> <p>e. Written take-home assignment (5-10 pages)</p>
<b>7</b>	<p><b>Prerequisite for the award of credits</b></p> <p>Successfully passing the examinations</p>
<b>8</b>	<p><b>Use of the module</b></p> <p>Pilot programs of the "Coburg Way" project</p>
<b>9</b>	<p><b>Significance of grade in final grade</b></p> <p>See information in SPO of participating programs</p>
<b>10</b>	<p><b>Module coordinator and full-time teacher</b></p> <p>Pursuant to program's specifications. Scientific methodology compulsory course 1a) by program instructors</p>
<b>11</b>	<p><b>Other information</b></p> <p>Teaching organization/course design across programs (except 1a)</p>

As of: December 2014

**25.1 TAX IT APPLICATIONS WITH EXAMPLE DATEV**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	25
Module name	Tax IT Applications With Example DATEV
Semester	6th/ 7th Semesters
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Scientific compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See advancement requirements pursuant to § 4 Para. 1 SPO
Applicability of module for other programs	
Module coordinator	Dr. Gerhardt
Name of university professor	Hirschfelder, Manuel (adjunct instructor)
Classroom language	German
No. of awarded ECTS credits	2.5
Total workload and its composition (e.g. in-class time + self-directed study)	75 hrs., of which 25 hrs. contact/in-class time and 50 hrs. self-study
SWH	2
Type of examination/ prerequisite for award of credits	Practical proof of performance
Weighting of grade in final grade	1
Qualification goals of the module	<b>Subject-related and methodological skills</b> The working methods of the module are oriented towards professional practice in tax consulting and auditing firms. Since in professional practice both effective


	<p>program use and technical knowledge are expected, students</p> <ul style="list-style-type: none"> <li>• will be able to apply their theoretical knowledge in bookkeeping and accounting as well as tax law.</li> <li>• will recognize what effects the accounting entries to be performed will have on annual earnings and the resulting taxes.</li> <li>• will learn strategies for finding errors,</li> <li>• will acquire an independent working method, and</li> <li>• will learn the confident use of the respective DATEV software.</li> </ul>
Contents of the module	<ol style="list-style-type: none"> <li>1. DATEV office accounting (bookkeeping)       <ol style="list-style-type: none"> <li>1.1. Overview of the DATEV office accounting program.</li> <li>1.2. New creation of a client file by entering master data.</li> <li>1.3. The DATEV accounting logic</li> <li>1.4. Recording account balances</li> <li>1.5. Accounting entries – goods receiving</li> <li>1.6. Accounting entries – goods shipping</li> <li>1.7. Accounting entries – salaries</li> <li>1.8. Accounting entries – cash</li> <li>1.9. Accounting entries – bank</li> <li>1.10. Output of results (UStVA, BWA)</li> </ol> </li> <li>2. DATEV office accounting (annual financial report)       <ol style="list-style-type: none"> <li>2.1. Accounting entries for an annual financial report</li> <li>2.2. Issuing the balance sheet and profit and loss statement</li> </ol> </li> <li>3. DATEV taxes       <ol style="list-style-type: none"> <li>3.1. VAT return with UStE classic           <ol style="list-style-type: none"> <li>3.1.1. Transfer of data from DATEV office accounting</li> <li>3.1.2. Issuing a VAT return</li> </ol> </li> <li>3.2. Business tax return with GewSt classic           <ol style="list-style-type: none"> <li>3.2.1. Transfer of data from DATEV office accounting</li> <li>3.2.2. Issuing a business tax return</li> </ol> </li> </ol> </li> </ol>



Teaching and learning methods / forms of the module	Lecture, seminar, exercise
Special topics (e.g. online work, excursions, guest lectures, etc.)	DATEV provides the software online so that students can access it both in the course and in self-directed study.
Literature (compulsory reading / recommended literature)	In addition to the explanations / exercises, students also receive the CD "Teaching programs for DATEV software".

As of: February 2016


**25.2 EXCEL SPECIALIZATION**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	25
Module name	Excel - Advanced
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Scientific compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See advancement requirements pursuant to § 4 Para. 1 SPO
Applicability of module for other programs	
Module coordinator	Dr. Gerhardt
Name of university professor	Andreas Hertrich (adjunct instructor)
Classroom language	German
No. of awarded ECTS credits	2.5
Total workload and its components (e.g. self-directed study + contact time)	75 hrs., of which 25 hrs. contact/in-class time and 50 hrs. self-study
SWH	2
Type of examination/ prerequisite for award of credits	Practical proof of performance
Weighting of grade in final grade	1
Qualification goals of the module	
Contents of the module	

Teaching and learning methods / forms of the module	
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / recommended literature)	

As of: February 2016


### 25.3 CONFLICT-PRONE MEETING SITUATIONS

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	25
Module name	Conflict-Prone Meeting Situations
Semester	6th or 7th semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Scientific compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See advancement requirements pursuant to § 4 Para. 1 SPO
Applicability of module for other programs	
Module coordinator	Dr. Uwe Gail
Name of university professor	Dr. Uwe Gail
Classroom language	German
No. of awarded ECTS credits	2.5
Total workload and its composition (e.g. in-class time + self-directed study)	75 hrs., of which 25 hrs. contact/in-class time and 50 hrs. self-study
SWH	2
Type of examination/ prerequisite for award of credits	Practical proof of performance
Weighting of grade in final grade	1
Qualification goals of the module	Participants will be able to recognize conflict-prone meeting situations ahead of time and prepare for such meetings in a structured manner. The meeting itself should create the

	possibility to defuse conflicts and find win-win solutions by applying various communication techniques.
Contents of the module	Repetition of theoretical approaches for meetings and communication Outlining different conflict-prone meeting situations and analysis of meetings with segmentation introduction, main part, and conclusion.
Teaching and learning methods / forms of the module	Theoretical input through presentation with group work, presentations on meeting topics (practical proof of performance), role-playing games with feedback
Special topics (e.g. online work, excursions, guest lectures, etc.)	Opportunity to practice situations during role-playing games
Literature (compulsory reading / recommended literature)	

As of: February 2016


**25.4 HISTORY OF MATHEMATICS**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	25
Module name	History of Mathematics
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	1 semester
Type of course (compulsory, elective, etc.)	Scientific compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See advancement requirements pursuant to § 4 Para. 1 SPO
Applicability of module for other programs	open to everyone
Module coordinator	Dr. Thomas Schauerte
Name of university professor	Dipl. Math. Christopher Hartleb
Classroom language	German
No. of awarded ECTS credits	2.5
Total workload and composition (e.g. self-directed study + in-class time)	75 hrs., of which 25 hrs. contact/in-class time and 50 hrs. self-study
SWH	2
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1
Qualification goals of the module	<ul style="list-style-type: none"> <li>Understanding the structure of mathematics from axioms</li> </ul>

	<ul style="list-style-type: none"> <li>• Understanding mathematics as a progressive science</li> <li>• Reflection on historical fallacies as inspiration for future research</li> <li>• Understanding the historical sequence of mathematical discoveries (propositions)</li> <li>• Engendering an awareness of the beauty and elegance of mathematical results</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Anecdotes about mathematicians in the context of their times</li> <li>• Report on the interchanges in the research of (new) mathematical questions</li> <li>• Development of the assumption-proposition-proof scheme</li> <li>• Insight into the historical background outside of mathematics</li> </ul>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / recommended literature)	<p>Cantor, M.: Vorlesung über Geschichte der Mathematik I &amp; II, B.G. Teubner, Leipzig (1913/22).</p> <p>Euclid: Die Elemente (Reprint), German (Harri), Frankfurt a. M. (2003).</p> <p>Ostwalds Klassiker der exakten Wissenschaften, Nabu Press, Vol. 235 et seq.(2010).</p> <p>Stillwell, J.: Mathematics and Its History, Springer Gabler, Wiesbaden (2010).</p>

As of: February 2016

**25.5 CURRENT ASPECTS OF BUSINESS AND ECONOMICS**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	25
Module name	Current aspects of business and economics
Semester	6th semester / 7th semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Scientific compulsory elective module
If appl. courses of the module	See program schedule
Frequency in which module is offered	The module is offered 2x a year (in winter and summer semester).
Prerequisites	Generally none
Applicability of module for other programs	Generally also suitable for other comparable programs
Module coordinator	Dr. Elke Schwinger
Name of university professor	See program schedule
Classroom language	Generally German
No. of awarded ECTS credits	2 x 2.5 ECTS = 5 ECTS
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	2 x 2 SWH = 4 SWH
Type of examination/ prerequisite for award of credits	Written examination (90 minutes) and / or project paper
Weighting of grade in final grade	2 x 1 = 2



Qualification goals of the module	<p>The two compulsory electives of the module serve the subject-specific specialization in special topics in business and economics. Students choose from a regularly updated catalog consisting of a special selection offered by the department (see separate descriptions) and a selection of courses from the <b>Academic Center for Sciences and Humanities</b>. The courses address scientific and cultural topics across departments.</p> <p><b>Subject-related and methodological skills</b> The corresponding skills are based on the current course selection (see course descriptions of the Academic Center for Sciences and Humanities).</p> <p><b>Other skills:</b> Students will discuss current social discourses in interdisciplinary teams and develop assignment-related solutions (team work, presentation &amp; moderation).</p>
Contents of the module	See course descriptions of the Academic Center for Sciences and Humanities
Teaching and learning methods of the module	See course descriptions of the Academic Center for Sciences and Humanities
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / recommended literature)	See course descriptions of the Academic Center for Sciences and Humanities

As of: February 2016

**26.1 INVESTMENT BANKING**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Investment banking
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	Additional subjects of the profession-oriented specialization module group <b>Banking and Finance</b> according to current curriculum
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	Primarily focused on the Bachelor's program "Business Administration" in the specialization module group <b>Banking and Finance</b> . This is a profession-oriented module of the "Business Administration" program. After acquiring the degree, students will be able to take on qualified responsibilities in businesses and other institutions that are particularly related to finance.
Module coordinator	Dr. Victor Randall
Name of university professor	Dr. Victor Randall
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4

Type of examination/ prerequisite for award of credits	Research paper with presentation or written examination
Weighting of grade	2
Qualification goals of the module	<p>The module covers financial knowledge in the area of investment banking on the topics listed in the contents.</p> <p><b>Specialized skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Acquire deeper know-how of business financing.</li> <li>• Apply subject-related methods and techniques.</li> <li>• Systematically work on essential tools, products, and markets.</li> </ul> <p><b>Methodological skills:</b></p> <ul style="list-style-type: none"> <li>• Ability to work with analytical methods from business and economics.</li> <li>• Understanding of problem solution processes,</li> <li>• presentation of results or plans etc.</li> </ul> <p>Students should be able to</p> <ul style="list-style-type: none"> <li>• master basic financial concepts with confidence.</li> <li>• apply their knowledge in practical settings and in a solution-oriented manner.</li> </ul> <p><b>Other skills (incl. social and personal development skills):</b></p> <p>The case study connected with group work will promote team work. Students will present their work results, strengthen their presentation, and thus their communication skills. Transferability is especially important while developing the results.</p> <p>Studying finance cases and problems in international discourse in group exercises will strengthen their ability to assess and think critically about cases.</p>
Contents of the module	Students will cover

	<ul style="list-style-type: none"> <li>• Financing transactions in investment banking.</li> <li>• Financing tools from the perspective of investment banking and corporate treasury.</li> </ul> <p>The topics include:</p> <ul style="list-style-type: none"> <li>• Equity (public &amp; private &amp; research)</li> <li>• Mezzanine (e.g. secondary loans, hybrid bonds, participatory notes)</li> <li>• Debt instruments (e.g. syndicated loans, commercial papers, bonds)</li> <li>• Asset management, hedge funds, and M&amp;A.</li> </ul> <p>The goal is to give graduates the abilities needed to make a start in investment banking possible.</p>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, exercises, integration of e-learning components, and working on practical case studies</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Guest lectures are an integral component of the module</p>
<p>Literature (compulsory reading / recommended literature)</p>	<p>Achleitner, A.: Handbuch Investment Banking, Gabler, 3<sup>rd</sup> revised edition - Taschenbuch, Wiesbaden (2014).</p> <p>Hockmann, H.; Thießen, F. (publ.): Investmentbanking Schäffer-Poeschel, 3<sup>rd</sup> revised edition (2012).</p> <p>Rosenbaum, J.; Pearl, J.: Investment Banking - Valuation, Leveraged Buyouts, and Mergers and Acquisitions, Wiley, 2<sup>nd</sup> edition (2013).</p>

As of: March 2016

**26.2 FINANCIAL SERVICES I**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Financial Services I
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Petra Gruner
Name of university professor	Dr. Petra Gruner
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination

Weighting of grade in final grade	2
Qualification goals of the module	<p>Participants of the course should be in a position to recognize the economic significance of banks as finance intermediaries. This includes the knowledge of the special regulatory regulations in the national and European context. At the level of the individual banks, participants will learn about the particularities of financial services in general and the diverse banking product in particular.</p>
Contents of the module	<p>Theoretical and practical knowledge of the banking sector, its structure and products, legal framework. Treatment of current topics.</p> <ul style="list-style-type: none"> <li>1 Economic significance of banks <ul style="list-style-type: none"> <li>1.1 Banks as finance intermediaries ("special position" due to basis of special government interest)</li> <li>1.2 The financial crisis and the roles of the banks</li> </ul> </li> <li>2 Providers and particularities of financial services <ul style="list-style-type: none"> <li>2.1 Bank operations as industry-specific business administration</li> <li>2.2 Overview of financial services field</li> <li>2.3 Particularities of financial services</li> </ul> </li> <li>3 Structures in banking sector <ul style="list-style-type: none"> <li>3.1 Overview</li> <li>3.2 Definitions: Universal banks / special banks / Investment banks</li> <li>3.3 Conflicts of interest due to universal bank system</li> <li>3.4 Business banks (universal banks)</li> <li>3.5 "Private banks" (including "major banks")</li> <li>3.6 Credit unions</li> <li>3.7 Savings banks</li> </ul> </li> </ul>

	<p>3.8 The rise of financial conglomerates and "Bancassurance"</p> <p>4 Services of universal banks</p> <p>4.1 Financial investment possibilities</p> <p>4.2 Financing possibilities</p> <p>4.3 Services (in strict sense, such as payments, credits cards, IPO)</p> <p>5 Legal framework (regulatory law)</p> <p>5.1 Harmonization of banking regulation in Europe</p> <p>5.2 Banking regulation in Germany</p> <p>5.3 Goals and structure</p> <p>5.4 First step: Licensing</p> <p>5.5 Second step: Rules of behavior (regulations for equity equipment, credit transactions, and liquidity)</p> <p>5.6 Third step: Control mechanisms and authority to interfere</p> <p>5.7 Supervision of financial conglomerates</p> <p>6 Current development trends</p>
<p>Teaching and learning methods of the module</p>	<p>Lecture, seminar-type lectures, exercises</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Project paper, subject-related guest lectures</p>
<p>Literature (compulsory reading / recommended literature)</p>	<p>Hartmann-Wendels, T.; Pfingsten, A.; Weber, M.: Bankbetriebslehre, Springer (2007).</p> <p>Hein, M.: Einführung in die Bankbetriebslehre.</p> <p>Obst, G.; Hintner, O.: Geld-, Bank- und Börsenwesen 40th edition, Schäffer-Poeschel Verlag, Stuttgart (2000).</p> <p>Bankrecht, Beck-Texte im dtv-Verlag.</p>

As of: October 2011

**26.3 PRINCIPLES OF RISK CONTROLLING**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Principles of Risk Controlling
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Thomas Schauerte
Name of university professor	P. G. Morscheck
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance; no admission prerequisites
Weighting of grade in final grade	2
Qualification goals of the module	<b>Subject-related skills:</b> Students will describe fundamental concepts and their application in risk controlling



	<p><b>Methodological skills:</b> Students will develop case-specific solutions for risk control in companies</p> <p><b>Other skills:</b> Students will present their solutions and convince others of their approach (communication ability)</p>
Contents of the module	<ol style="list-style-type: none"> <li>1. Introduction: What is "risk "</li> <li>2. Legal framework</li> <li>3. Risk controlling framework</li> <li>4. Benefits of organizational implementation</li> <li>5. Control cycle risk management</li> <li>6. Strategic risk management</li> <li>7. Tactical risk management</li> <li>8. Reporting &amp; governance</li> </ol>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	Risk models are developed in Microsoft Excel during the course
Literature (compulsory reading / recommended literature)	<p>Cottin C., Döhler S.: Risikoanalyse: Modellierung, Beurteilung und Management von Risiken mit Praxisbeispielen, Berlin, Springer Spektrum, 2nd edition (2013).</p> <p>Künstler, R. et al.: Statistik, Berlin, Springer, 6th edition (2007).</p> <p>Jackson, M., Staunton, M.: Advanced modelling in finance using Excel and VBA, Chichester, Wiley (2001).</p>

As of: February 2016

**26.4 MANAGEMENT ASPECTS IN HEALTH CARE**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Management Aspects in Health Care
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semesters according to § 4 of the program and examination
Applicability of module for other programs	
Module coordinator	Dr. Andreas H. Grün
Name of university professor	Dr. Andreas H. Grün
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and written examination
Weighting of grade in final grade	2


<p>Qualification goals of the module</p>	<p>Students will learn industry-specific know-how:</p> <ol style="list-style-type: none"> <li>1. The inherent specifics of the health care system, health care, and health policy</li> <li>2. The essential legal foundations and ordinance texts</li> <li>3. The most important management tools and their applications under consideration of their market particularities</li> <li>4. The vocabulary of the health care field – the bandwidth ranges from brief medical propedeutics to economic specifications</li> <li>5. The FDF (figures, data, facts) of the health care market at several aggregate levels</li> <li>6. The invoicing systems of the market and their application</li> <li>7. The strategic tools for business management</li> <li>8. The corresponding legal foundations and applicable ordinances.</li> </ol> <p>Students will be able</p> <ol style="list-style-type: none"> <li>1. To support management as an assistant or as project team member.</li> <li>2. To create analyses and assessments concerning business management.</li> </ol> <p>In addition to the subject-related and methodological skills, particularly students' interpersonal skills and social competence will be developed and sharpened.</p> <p>Students will learn active participation.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1 Management             <ol style="list-style-type: none"> <li>1.1 Service management</li> <li>1.2 Personnel management</li> <li>1.3 Cost management</li> <li>1.4 Financing</li> <li>1.5 Budgeting</li> <li>1.6 Indicator management</li> <li>1.7 Medical management</li> <li>1.8 Care management</li> <li>1.9 Rehabilitation management</li> <li>1.10 Interface management</li> <li>1.11 Admissions management</li> <li>1.12 Integrated care</li> <li>1.13 Medical care centers</li> </ol> </li> </ol>

	<ul style="list-style-type: none"> <li>1.14 Health care regions</li> <li>2 About 1,000 words in the health care market</li> <li>3 Several hundred indicators from the following areas: <ul style="list-style-type: none"> <li>3.1 Industry <ul style="list-style-type: none"> <li>3.1.1 Medical technology</li> <li>3.1.2 Pharmacology</li> </ul> </li> <li>3.2 Service sector <ul style="list-style-type: none"> <li>3.2.1 Service providers</li> <li>3.2.2 Social security providers</li> <li>3.2.3 Audit industry</li> <li>3.2.4 IT industry</li> <li>3.2.5 Consulting industry</li> <li>3.2.6 Politics</li> </ul> </li> </ul> </li> <li>4 Invoicing systems <ul style="list-style-type: none"> <li>4.1 DRG</li> <li>4.2 GOÄ</li> <li>4.3 EBM</li> <li>4.4 DKG-NT</li> </ul> </li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Seminar-type lectures, seminar:</p>
<p>Special topics (e.g. online work, visits to practical institutions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / recommended literature)</p>	<p>Grün, A. H.; Viebahn, R.: Medizin für Nichtmediziner, Kulmbach (2007).</p> <p>Preusker, U. K.: Das deutsche Gesundheitssystem verstehen. Strukturen und Funktionen im Wandel, Heidelberg (2015).</p> <p>Preusker, U. K.: Lexikon des deutschen Gesundheitssystems, Heidelberg (2013).</p> <p>Rebscher, H.: Gesundheitsökonomie und Gesundheitspolitik im Spannungsfeld zwischen Wissenschaft und Politikberatung, Heidelberg (2006).</p> <p>G-DRG-Fallpauschalen-Katalog 2016 plus annexes (catalog of supplementary fees pursuant to § 17b Para. 1 Clause 12 KHG, catalog not yet including the DRG flat rates of properly remunerated services pursuant to § 6 Para. 1 KHEntgG, additional fee catalog pursuant to § 6 Para. 1 KHEntgG).</p> <p>1. KU Gesundheitsmanagement; Mediengruppe Oberfranken.</p>

	<ol style="list-style-type: none"><li>2. das Krankenhaus; Kohlhammer Verlag.</li><li>3. kma – Das Gesundheitswirtschaftsmagazin; Georg Thieme Verlag KG.</li><li>4. Die Gesundheitswirtschaft; Bibliomed Medizinische Verlagsgesellschaft.</li><li>5. Führen und wirtschaften im Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li><li>6. Arzt und Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li><li>7. Die Schwester Der Pfleger; Bibliomed Medizinische Verlagsgesellschaft.</li><li>8. Die Ärztezeitung. Deutsches Ärzteblatt.</li></ol>
--	---

As of: June 2016

## 26.5 PRACTICAL PROJECT MARKET, CUSTOMERS, AND BUSINESS RELATIONSHIPS IN HEALTH CARE

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Practical Project Market, Customers, and Business Relationships in Health Care
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semesters according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Andreas H. Grün
Name of university professor	Dr. Andreas H. Grün
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and written examination

Weighting of grade in final grade	2
Qualification goals of the module	<p>Students will learn the following in terms of the health care market and health care system:</p> <ol style="list-style-type: none"> <li>1. Special aspects of marketing and sales for the respective actors/groups</li> <li>2. Legal restrictions</li> <li>3. Market, competitive, and target group analysis</li> <li>4. Specific tools and implementation of the marketing mix</li> <li>5. Analysis and assessment of customer groups in their diversity.</li> </ol> <p>Students will be able</p> <ol style="list-style-type: none"> <li>1. To work two days on task-appropriate problems in the topic-specific departments of a company to learn about the necessary business-relevant FDF (figures, data, facts).</li> <li>2. To subsequently visit several additional associations, businesses, institutions in the health care system and gain in-depth and topically relevant practical insights.</li> <li>3. To analyze and assess empirically valid FDF using scientific methods corresponding to the topics.</li> <li>4. To present a 100-slide long, comprehensive final thesis to the board, the management, and the directorate.</li> </ol> <p>In addition to the subject-related and methodological skills, students' interpersonal skills and social competence in particular will be developed and sharpened.</p> <p>Students will learn active participation.</p>
Contents of the module	In cooperation with a company, two to three problems are provided that are suitable for the "practical project" module

and in particular the topic of "market, customer, business relationships".

Subsequently, an outline is created, suitable for scientific work, that also considers the necessary indexes.

The final thesis is 100 pages long.

In terms of the module description, the essential contents are briefly outlined, in terms of the areas of "market, customer, and business relationships".

By way of example, for the study of marketing and sales, this appears as follows:

1. Principles and concepts of marketing
  - 1.1 Concepts and characteristics
  - 1.2 Specification of marketing goals
  - 1.3 Use of marketing tools
2. Marketing plan
  - 2.1 Phases of marketing planning
  - 2.2 Levels of marketing planning
3. Marketing strategy
  - 3.1 Concepts and types
  - 3.2 Strategic analysis tools
  - 3.3 Strategies of market cultivation
4. Methods of marketing research
  - 4.1 Market research
  - 4.2 Market forecast
5. Product policy
  - 5.1 Brand policy
  - 5.2 Service policy
  - 5.3 Selection policy
6. Price policy




	<ul style="list-style-type: none"> <li>6.1 Strategies of price policy</li> <li>6.2 Pricing</li> <li>7. Communication policy <ul style="list-style-type: none"> <li>7.1 Media advertising</li> <li>7.2 Sales promotion</li> <li>7.3 Direct marketing</li> <li>7.4 Public relations</li> <li>7.5 Sponsoring</li> <li>7.6 Online communication</li> </ul> </li> <li>8. Sales policy <ul style="list-style-type: none"> <li>8.1 Sales planning</li> <li>8.2 Sales systems</li> <li>8.3 Sales bodies</li> <li>8.4 Logistics systems</li> </ul> </li> <li>9. Marketing organization <ul style="list-style-type: none"> <li>9.1 Basic forms</li> <li>9.2 Product and customer group management</li> </ul> </li> <li>10. Marketing controlling <ul style="list-style-type: none"> <li>10.1 Information function</li> <li>10.2 Planning function</li> <li>10.3 Control function</li> <li>10.4 Coordination function</li> </ul> </li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture in seminar form</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / recommended literature)</p>	<ul style="list-style-type: none"> <li>1. KU Gesundheitsmanagement; Mediengruppe Oberfranken.</li> <li>2. das Krankenhaus; Kohlhammer Verlag.</li> <li>3. kma – Das Gesundheitswirtschaftsmagazin; Georg Thieme Verlag KG.</li> <li>4. Die Gesundheitswirtschaft; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>5. Führen und Wirtschaften im Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li> </ul>

	<ol style="list-style-type: none"><li>6. Arzt und Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li><li>7. Die Schwester Der Pfleger; Bibliomed Medizinische Verlagsgesellschaft.</li><li>8. Die Ärztezeitung.</li><li>9. Deutsches Ärzteblatt.</li></ol>
--	--

As of: June 2016

## 26.6 PRACTICAL PROJECT PROCESS AND PERSONNEL MANAGEMENT IN HEALTH CARE

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Practical Project Process and Personnel Management in Health Care
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semesters according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Andreas H. Grün
Name of university professor	Dr. Andreas H. Grün
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and written examination
Weighting of grade in final grade	2

<p>Qualification goals of the module</p>	<p>Students will learn:</p> <ol style="list-style-type: none"> <li>1. About the horizontal and vertical interfaces in health care and perform analyses and assessment of select processes</li> <li>2. To determine future requirements for personnel management and personnel controlling to keep patient care at the same high level</li> <li>3. To assess the interaction of process and personnel – in an industry that is very dependent on personnel and in which employees are responsible for complex processes in diagnosis and therapy</li> </ol> <p>The students will be able</p> <ol style="list-style-type: none"> <li>5. To work two days on task-appropriate problems in the topic-specific departments of a company to learn about the necessary business-relevant FDF (figures, data, facts).</li> <li>6. To subsequently visit several additional associations, businesses, institutions in the health care system and gain in-depth and topically relevant practical insights.</li> <li>7. To analyze and assess empirically valid FDF using scientific methods corresponding to the topics.</li> <li>8. To present a 100-slide long, comprehensive final thesis to the board, the management, and the directorate.</li> </ol> <p>In addition to the subject-related and methodological skills, particularly the students' interpersonal skills and social competence are developed and sharpened.</p> <p>Students will learn active participation.</p>
<p>Contents of the module</p>	<p>In cooperation with a company, two to three problems are provided that are suitable for the "practical project" module and</p>

specifically the topic of "process and personnel management".

Subsequently, an outline is created, suitable for scientific work, that also considers the necessary indexes.

The final thesis is 100 pages long.

In accordance with the module description, the essential contents are briefly outlined: in this case, the areas of process management and personnel management.


By way of example, the study of process management

– in this case for the subchapter "process cost accounting (PCA)" – appears as follows:

1. Origin of PCA
  - 1.1. Traditional cost accounting under the influence of environmental developments
  - 1.2. PCA as response to the criticism of traditional cost accounting systems
  - 1.3. Different conditions in the US and Europe
2. Business as sum of activities
  - 2.1. Concept idea
  - 2.2. Analysis of activities
  - 2.3. Organization and methodology in analysis of activities
  - 2.4. Activity-based management
3. Activities as basis for cost accounting
  - 3.1. Differentiation of activities and cost centers
  - 3.2. Cost drivers – allocation formula
  - 3.3. Cost hierarchy – multi-dimensional variability
4. Process costs
  - 4.1. Process cost calculation
  - 4.2. PCA based on a cost center structure
  - 4.3. Introduction to ancillary activities

	<ul style="list-style-type: none"> <li>4.4. Differentiation of service quantity-induced and service quantity-neutral costs</li> <li>4.5. Consideration of unused capacity</li> <li>4.6. Activity-based budgeting</li> <li>5. PCA as management tool               <ul style="list-style-type: none"> <li>5.1. Principles of strategic PCA</li> <li>5.2. Possibilities and limitations of strategic PCA</li> <li>5.3. Assessment of PCA</li> </ul> </li> <li>6. Basics of PCA</li> <li>7. Calculating with process costs</li> <li>8. Applications of PCA</li> <li>9. Use of PCA as strategic management tool</li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture in seminar form</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / recommended literature)</p>	<ul style="list-style-type: none"> <li>1. KU Gesundheitsmanagement; Mediengruppe Oberfranken.</li> <li>2. Verlagsgesellschaft.</li> <li>3. Arzt und Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>4. Die Schwester Der Pfleger; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>5. Die Ärztezeitung. das Krankenhaus; Kohlhammer Verlag.</li> <li>6. kma – Das Gesundheitswirtschaftsmagazin; Georg Thieme Verlag KG.</li> <li>7. Die Gesundheitswirtschaft; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>8. Führen und Wirtschaften im Krankenhaus; Bibliomed Medizinische</li> <li>9. Deutsches Ärzteblatt.</li> </ul>

**26.7 PROCESS MANAGEMENT**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Process Management
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	Business information technology in the department of electrical engineering and computer science
Module coordinator	Dr. Claus-Burkard Böhnlein
Name of university professor	Dr. Claus-Burkard Böhnlein
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2


Qualification goals of the module	<p><b>Specialized skills:</b></p> <ul style="list-style-type: none"> <li>• Students will be able to name and differentiate relevant basic concepts.</li> <li>• Students will know and able to assess goals, concepts, and procedures of process management.</li> <li>• Students will learn, apply, and assess relevant methods for process modeling.</li> <li>• Students will understand, model, and analyze problems and create proposals for improvements.</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Processes, business processes, process management</li> <li>• Process modeling</li> <li>• Scenarios and examples</li> <li>• Concepts for process improvement</li> <li>• Management of processes</li> </ul>
Teaching and learning methods / forms of the module	Lecture, exercises, group work using select examples from the areas of industry, administration, and health care
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / recommended literature)	<p><b>Compulsory reading:</b> Gadatsch, A.: Grundkurs Geschäftsprozess-Management, 5th edition, Wiesbaden, Vieweg (2007).</p> <p>Lehrmann, F.: Integrierte Prozessmodellierung mit ARIS, Dpunkt, Heidelberg (2008).</p> <p><b>Additional recommended literature</b> Becker, J.; Kugeler, M. et al. (publ.): Prozessmanagement – ein Leitfadens zur prozessorientierten Organisationsgestaltung, 5th ed., Springer, Berlin (2005).</p> <p>Picot, A.; Reichwald, R.; Wigand, R.: Die grenzenlose Unternehmung – Information, Organisation und Management, 5th ed., Gabler, Wiesbaden (2003).</p>



	Schmelzer, H.; Sesselmann, W.: Geschäftsprozessmanagement in der Praxis: Kunden zufrieden stellen - Produktivität steigern - Wert erhöhen. 5th ed., Carl Hanser, Munich (2006).
--	--

As of: January 2016


**26.8 CURRENT ASPECTS OF SALES**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Current Aspects of Sales
Semester	6th /7th semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Felix Weispfenning
Name of university professor	Dr. Felix Weispfenning
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and seminar paper

Weighting of grade in final grade	2
Qualification goals of the module	<p><b>Subject-related skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Understand the challenges of multi-channel management</li> <li>• Be able to apply theoretical success factors in multi-channel management to practical situations</li> <li>• Be able to analyze multi-channel systems and point out potential improvements</li> </ul> <p><b>Methodological skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• develop solutions for the optimization of a multi-channel system of a business</li> </ul>
Contents of the module	<p>Students will</p> <ul style="list-style-type: none"> <li>• Understand the challenges and solutions for the multi-channel management of a business</li> <li>• Be able to analyze and reflect on multi-channel systems</li> </ul>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	The seminar paper will be written on the analysis and assessment of the multi-channel system of a business
Literature (Compulsory reading / recommended literature)	Wirtz, B.: Multi-Channel-Marketing: Grundlagen – Instrumente – Prozesse, Gabler, Wiesbaden (2013).

As of: March 2016

**26.9 MARKETING MANAGEMENT**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Marketing Management
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Roland Hertrich
Name of university professor	Dr. Roland Hertrich
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination, 90 minutes, participation in a strategy simulation in marketing.
Weighting of grade in final grade	2
Qualification goals of the module	<b>Objectives:</b> Businesses are able to assert themselves sustainably in the marketplace when their service range (products, services)

	<p>has a customer benefit and they communicate that benefit better relative to the competition. In order to achieve this, businesses employ techniques, based on theoretical models, of both long-term (strategic) and short-term (operative) planning. Participants will learn to master and apply the methods of strategic and operative planning and of marketing controlling in order to be able to recognize and solve (market-related) business problems.</p> <p><b>Curriculum:</b> The course in Marketing Management teaches the theoretical foundations and the practical abilities to guide a business towards achieving its marketing goals. This includes concepts and techniques of strategic planning with which a business can be positioned successfully in the competitive environment for the long term. The concepts and techniques of operative planning (budget planning) serve within the strategic framework to specify the marketing mix tools necessary to achieve short-term marketing goals. Marketing controlling provides concepts and techniques for recording target deviations, cause analysis, and decision-making aids for managing the company.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Foundations             <ol style="list-style-type: none"> <li>1.1. Marketing concepts</li> <li>1.2. Marketing management</li> </ol> </li> <li>2. Strategic marketing concepts (strategy planning)             <ol style="list-style-type: none"> <li>2.1. Principles / significance</li> <li>2.2. Methods of strategy development and implementation                 <ol style="list-style-type: none"> <li>2.2.1. Strategic analysis (market / customer / competition / business / environment)</li> <li>2.2.2. Strategy development and implementation (strategic options, selection)</li> </ol> </li> </ol> </li> <li>3. Operative marketing concepts (budget planning)             <ol style="list-style-type: none"> <li>3.1. Principles / significance</li> <li>3.2. Methods of budget planning and implementation                 <ol style="list-style-type: none"> <li>3.2.1. Pragmatic - heuristic procedure</li> <li>3.2.2. Aside: analytical-optimizing</li> </ol> </li> </ol> </li> </ol>

	<p>4. Marketing controlling</p> <p>4.1. Principles / significance</p> <p>4.2. Methods of marketing controlling</p>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	Strategic simulation in marketing.
Literature (compulsory reading / recommended literature)	<p>Aaker, D.; McLoughlin, D.: Strategic Market Management, 1<sup>st</sup> edition, John Wiley &amp; Sons, New York (2010).</p> <p>Bauer, H.; Stokburger, G.; Hammerschmidt, M.: Marketing Performance, Gabler Verlag, Wiesbaden (2006).</p> <p>Kuß, A.; Tomczak, T.: Marketingplanung, 4<sup>th</sup> edition, Gabler Verlag, Wiesbaden (2007).</p>

As of: October 2011

**26.10 MARKETING RESEARCH**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Marketing Research
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Roland Hertrich
Name of university professor	Dr. Roland Hertrich
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2
Qualification goals of the module	<b>Objectives:</b> In today's world, information represents key "raw material" for business management. Changes in consumer


	<p>behavior, the speed of technical progress, and the appearance of old and new competitors require the early recognition of new developments and the assessment of marketing measures' chances for success. Marketing research makes this information available from internal and external business sources. Participants will consolidate their theoretical and practical abilities for acquiring and assessing information.</p> <p><b>Curriculum:</b> The course in Market Research imparts the knowledge of necessary techniques and procedures for providing relevant, accurate, and timely information. In addition to the technical aspects of marketing research with regard to the methods of information collection and information analysis, the management of market research projects -- i.e. planning, implementation, and presentation --are also discussed. Students acquire subject-related and methodological skills.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Principles / meaning of marketing research</li> <li>2. Techniques of information collection             <ol style="list-style-type: none"> <li>2.1. Principles of measurement technology</li> <li>2.2. Procedures of standardized data providers</li> <li>2.3. Exploration and observation procedures</li> <li>2.4. Survey procedures</li> <li>2.5. Experimental procedures</li> <li>2.6. Extent of data collection / random sample procedure / practical problems of data collection</li> </ol> </li> <li>3. Techniques of information analysis             <ol style="list-style-type: none"> <li>3.1. Procedure of data preparation</li> <li>3.2. Cluster analysis (example: market segmentation)</li> <li>3.3. Variance analysis (example: product design)</li> <li>3.4. Regression analysis (example: sales forecasts)</li> </ol> </li> <li>4. Forms of result presentations</li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, exercises</p>



Special topics (e.g. online work, excursions, guest lectures, etc.)	SPSS application; semester projects.
Literature (compulsory reading / recommended literature)	Aaker, D.A.; Kumar, V.; Day, G.S.: Marketing Research, 9 <sup>th</sup> ed., John Wiley & Sons Inc, New York (2012).  Berekoven, L.; Eckert, W.; Ellenrieder, P.: Marktforschung, 12 <sup>th</sup> edition, Gabler Verlag, Wiesbaden (2009).  Theobald, A.; Dreyer, M.; Starsetzki, Th.: Marktforschung, 2 <sup>th</sup> edition, Gabler Verlag, Wiesbaden (2003).


As of: October 2011

**26.11 PERSONAL SALES**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Personal Sales
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semesters according to § 4 of the program and examination regulations.
Applicability of module for other programs	Can generally also be applied to other academic programsthat in some way deal with personal sales (e.g. the insurance program or MBA)
Module coordinator	Dr. Weispfenning
Name of university professor	Dr. Weispfenning
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and written examination 60 min
Weighting of grade in final grade	2

<p>Qualification goals of the module</p>	<p>Students will master the essential principles of personal sales (theories of consumer behavior and sales psychology). Furthermore, students will master essential techniques for the successful design of a sales meeting. In particular, sales techniques are applied and internalized in practical exercises. In simulated sales meetings, students will assume both the roles of the salesperson and the buyer and will successfully conduct the conversation from the respective perspective.</p>
<p>Contents of the module</p>	<p>1. Principles of personal sales:</p> <ul style="list-style-type: none"> <li>• Introduction to personal sales</li> <li>• Principles of buyers</li> <li>• Principles of sellers</li> <li>• Principles of interaction and communication between seller and buyer</li> </ul> <p>2. Conducting personal sales:</p> <ul style="list-style-type: none"> <li>• Phase model of personal sales</li> <li>• Negotiation</li> <li>• Question techniques</li> <li>• Handling objections</li> <li>• Management of customer relationships</li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, exercise, seminar-type lectures, seminar</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Implementation and analysis of real sales meetings</p>
<p>Literature (compulsory reading / recommended literature)</p>	<p>Maurer, H. W.: Der persönliche Verkauf, Sternenfels, Verlag W &amp; P. (2006).</p> <p>Nerdinger, F. W.: Psychologie des persönlichen Verkaufs, Munich, Oldenbourg (2001).</p> <p>Weis, H. C.: Verkaufsgesprächsführung, 4<sup>th</sup> edition, Ludwigshafen, Kiehl (2003).</p>


**26.12 CLASSIC COMMUNICATION AND MEDIA PLANNING**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Classic Communication and Media Planning
Semester	6th /7th semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Felix Weispfenning
Name of university professor	Dr. Felix Weispfenning
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination, 60 minutes and practical proof of performance
Weighting of grade in final grade	2
Qualification goals of the module	Students will master the essential principles of classic communication (theories of budgeting

	and media planning). Furthermore, students will master the essential techniques for the use and design of communication tools. These principles are applied and studied in-depth in practical exercises.
Contents of the module	<ul style="list-style-type: none"> <li>• Principles of communication management</li> <li>• Goals and target groups of communication</li> <li>• Budgeting and media planning</li> <li>• Classic communication tools</li> <li>• Design of communication presence</li> <li>• Control of communication</li> </ul>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	Practical proof of performance in Media Planning based on practical case study
Literature (compulsory reading / recommended literature)	Rossiter, J., Percy, L.: Advertising and Promotion Management, McGraw-Hill, Maidenhead. (1987).

As of: March 2016


**26.13 PRICING IN SALES**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Pricing in Sales
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	No
Module coordinator	Dr. Felix Weispfenning
Name of university professor	Dr. Felix Weispfenning
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2
Qualification goals of the module	Students will master the essential foundations of pricing (theories of price perception and price formation). Furthermore students will master

	<p>essential techniques for the use of sales promotion and incentive measures. These principles are applied and studied in-depth in practical exercises.</p>
Contents of the module	<p><b>1. Principles of price formation from the sales perspective</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Demand-oriented price determination - micro-economic perspective</li> <li>• Demand-oriented price determination - Perspective of price psychology</li> <li>• Competition-oriented price determination</li> <li>• Multi-dimensional price determination</li> </ul> <p><b>2. Sales promotion in sales</b></p> <ul style="list-style-type: none"> <li>• Discount systems</li> <li>• Bonus programs</li> <li>• Condition systems</li> <li>• Sales promotion tools for special markets</li> </ul> <p><b>3. Use of incentive budget in sales</b></p>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / recommended literature)	Simon, H., Fassnacht, M.: Preismanagement, Gabler, Wiesbaden (2009).

As of: March 2016

**26.14 ONLINE COMMUNICATION AND SOCIAL MEDIA**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Online Communication and Social Media
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Felix Weispfenning
Name of university professor	Dr. Felix Weispfenning
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination, 60 minutes and practical proof of performance
Weighting of grade in final grade	2
Qualification goals of the module	Students master the essential principles of classic communication (theories of social media, and SEO



	and SEA). Furthermore, students will master the essential techniques for the use and design of communication tools. These principles are applied and studied in-depth in practical exercises.
Contents of the module	<ul style="list-style-type: none"> <li>• Principles of online communication</li> <li>• Online communication tools</li> <li>• Design of online communication presence</li> <li>• Social media marketing</li> <li>• SEO - search engine optimization</li> <li>• SEA - search engine advertising</li> <li>• Specific social media strategies</li> <li>• Social media controlling</li> <li>• Legal framework conditions</li> <li>• Control of online communication</li> </ul>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	Practical proof of performance Social media marketing based on practical case study
Literature (compulsory reading / recommended literature)	Kreutzer, R.: Praxisorientiertes Online-Marketing, Gabler, Wiesbaden (2014).

As of: March 2016


**26.15 RESEARCH PROJECT**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Research Project
Semester	6th /7th semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	No
Module coordinator	Dr. Felix Weispfenning
Name of university professor	Dr. Felix Weispfenning
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance
Weighting of grade in final grade	2

Qualification goals of the module	<p><b>Subject-related skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Understand the process for the creation of a scientific article</li> <li>• Understand English scientific literature on the topic of sales</li> <li>• Be able to summarize the most important contents of scientific articles and reproduce it in a structured manner</li> </ul> <p><b>Methodological skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Develop solutions for a scientific question in sales</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Planning and implementation of a scientific study on a sales-relevant topic</li> <li>• Analysis of generated data</li> <li>• Writing of a scientific article based on the analyzed data</li> </ul>
Teaching and learning methods / forms of the module	Lecture, seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	<p>Submission of the composed scientific article at an international conference</p> <p>If the article passes muster, the students visit the conference and present their article</p>
Literature (compulsory reading / recommended literature)	Schimel, J.: Writing Science: How to Write Papers That Get Cited and Proposals That Get Funded, Oxford University Press, Oxford (2011).

As of: March 2016

**26.16 PERSONNEL CONTROLLING**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Personnel Controlling
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester
Duration of module	Semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See advancement requirements pursuant to § 4 Para. 1 SPO
Applicability of module for other programs	
Module coordinator	Dr. Heinrich Schafmeister
Name of university professor	Dr. Heinrich Schafmeister
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in- class time + self-directed study)	150 hrs., of which 45 hrs. contact/in- class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Program / project paper
Weighting of grade in final grade	2

Qualification goals of the module	<p><b>1. Subject-related and methodological goals</b></p> <p>As a result of the course, students will be able to differentiate controlling concepts and understand the task-related consequences. Students will understand the specifics resulting from the controlling object 'Personnel'. Students will know and understand adjustment systems, analytical systems, and normative systems of quantitative personnel planning and be able to use them depending on the situation and individual case.</p> <p><b>2. Personal and social goals</b></p> <p>Students will recognize personal stress situations that can occur in the area of personnel controlling. They will know and understand methods of handling such stressful situations and will be able to apply them. Students will understand personnel controlling as a tool-based, communicative, and interactive responsibility.</p>
Contents of the module	<ol style="list-style-type: none"> <li>1. Introduction <ol style="list-style-type: none"> <li>1.1. Controversial controlling approaches</li> <li>1.2. Controlling as cybernetic process</li> <li>1.3. Specifics of personnel controlling</li> <li>1.4. Responsibilities of personnel controlling</li> </ol> </li> <li>2. Personnel planning <ol style="list-style-type: none"> <li>2.1 Overview of personnel planning</li> <li>2.2 Adjustment systems</li> <li>2.3 Analytical systems</li> <li>2.4 Normative systems</li> <li>2.5 System combinations from an application perspective</li> </ol> </li> </ol>
Teaching and learning methods / forms of the module	<ul style="list-style-type: none"> <li>• Lecture in seminar form</li> <li>• Working through case studies</li> <li>• Student presentations</li> </ul>
Special comments	Guest lectures
Literature (compulsory reading / recommended literature)	<p>Coenenberg, A. G.: Kostenrechnung und Kostenanalyse, Stuttgart, Schäffer-Poeschel Verlag (2012).</p> <p>Deutsche Gesellschaft für Personalführung (DGFP), personal controlling in der Praxis, Bielefeld, W. Bertelsmann Verlag (2013).</p>

	<p>Lisges, G., Schübbe, F.: personnel controlling, Munich, Verlag Franz Vahlen (2011).</p> <p>Wunderer, R., Jaritz, A.: Unternehmerisches Personalcontrolling, Luchterhand, Neuwied (2007).</p>
--	---

As of: January 2016

**26.17 LABOR MARKET AND SOCIAL POLICY**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Labor Market and Social Policy
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites	See advancement requirements pursuant to § 4 Para. 1 SPO
Applicability of module for other programs	Generally also suitable for other comparable programs
Module coordinator	Dr. Lutz Schneider
Name of university professor	Dr. Lutz Schneider
Classroom language	German
No. of awarded ECTS credits	5 ECTS
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2
Qualification goals of the module	<b>Specialized skills:</b> Participants will be able to describe the structure and dynamics of the labor market and of the social state with the standard indicators. They will be able to name and apply the models for


	<p>explaining problems in the labor market and social state and evaluate possible political prevention and adaptation strategies.</p> <p><b>Methodological skills:</b></p> <p>Participants will be able to extract information from tables, diagrams, and indicators and interpret these empirical data. They will develop a critical distance to measurement tools and will be able to condense complex connections into verbal and graphical form themselves. Participants will be able to differentiate sociological from economic explanation models and name their respective strengths and weaknesses.</p> <p><b>Social and personal skills:</b></p> <p>The participants will practice cooperative behavior group work and reflect on their roles. They will be able to consistently argue their own positions in the group and plenary and in the face of criticism. They will develop a critical attitude towards (their own) common sense attempts at explanation and will learn to appreciate the benefits of scientific, evidence-based analysis.</p>
<p>Contents of the module</p>	<ul style="list-style-type: none"> <li>• Labor market models and theories (neoclassical, search theory, matching)</li> <li>• Models of salary determination and structure</li> <li>• Theory and politics of immigration</li> <li>• Explanation approaches and labor market policy strategies for unemployment</li> <li>• Concepts of poverty measurement, explanation approaches for poverty, and assessment of management strategies (minimum wage, basic care, basic income)</li> <li>• Theory of pension insurance, sustainability of financing in view of demographic change</li> </ul>
<p>Teaching and learning methods of the module</p>	<p>Lecture in seminar form</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Case by case guest lectures</p>



<p>Literature (compulsory reading / recommended literature)</p>	<p>Althammer, J. W.; Lampert, H.: Lehrbuch der Sozialpolitik, Berlin, Heidelberg, Springer Gabler (2014).</p> <p>Apolte, T.: Arbeitsmarktökonomik. In: Vahlens Kompendium der Wirtschaftstheorie und Wirtschaftspolitik, Vol. 2, Munich, Vahlen (2007), pp. 141-193.</p> <p>Breyer, F. &amp; Buchholz, W.: Ökonomie des Sozialstaats, Berlin, Heidelberg, Springer (2009).</p> <p>Franz, W.: Arbeitsmarktökonomik, Berlin, Heidelberg, Springer (2013).</p>
---	---

As of: January 2016

**26.18 LABOR AND SOCIAL SECURITY LAW**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Labor and Social Security Law
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3rd / 6th semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	Basic knowledge of civil law (BGB, HGB) is assumed, may have to be demonstrated
Module coordinator	Dr. Weiss
Name of university professor	Mr. Dietrich
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	1

<p>Qualification goals of the module</p>	<p>Students will</p> <ul style="list-style-type: none"> <li>• Learn to solve basic questions of labor law and social security law independently based on the acquired knowledge</li> <li>• Develop an understanding of the special questions of labor law</li> <li>• Critically study the solutions provided by jurisprudence and literature</li> <li>• Recognize, in particular, the reality of labor practice in relation to the theoretical principles</li> </ul>
<p>Contents of the module</p>	<p>The lecture imparts knowledge of Individual and collective labor law. It covers in particular:</p> <ul style="list-style-type: none"> <li>• The scope of applications and basic concepts</li> <li>• The conclusion and duties of the employment relationship</li> <li>• The rights and duties resulting from the employment relationship</li> <li>• The connection between wages and work</li> <li>• The internal operational compensation for damages with note of legal social security aspects</li> <li>• The termination of the employment relationship, in particular termination and suit for dismissal protection</li> <li>• The right of coalitions</li> <li>• Collective wage agreement law</li> <li>• Basics of law of industrial action</li> <li>• Basics of the industrial constitution law, in particular participation and co-determination rights of the works council</li> <li>• Basics of social security law, in particular statutory health and pension insurance to the extent this is relevant for the operational practice.</li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Seminar-type lectures, seminar:</p>

<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / recommended literature)</p>	<p><b>Compulsory reading:</b></p> <ul style="list-style-type: none"><li>• Labor law (ArbG)</li><li>• Own script</li></ul> <p><b>Recommended literature</b></p> <p>Dütz, W.; Thüsing, G.: Arbeitsrecht, C.H. Beck, Munich, 20th edition (2015).</p> <p>Junker, A.: Grundkurs Arbeitsrecht, C.H. Beck, Munich (2016).</p> <p>Wörten, R.; Kokemoor, A.: Arbeitsrecht, Vahlen, Munich (2013).</p>

As of: March 2016

**26.19 RECRUITING AND EMPLOYEE ADMINISTRATION**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Recruiting and Employee Administration
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Hedwig Schmid
Name of university professor	Dr. Hedwig Schmid Dr. Eduard Gerhardt
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination (45 minutes) and practical proof of performance (45 minutes)
Weighting of grade in final grade	2

<p>Qualification goals of the module</p>	<p><b>Subject-related skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Formulate case-specific job ads, conduct interviews, and simulate Assessment Center procedures.</li> <li>• Perform the entire process of personnel recruitment with the support of an IT systems for personnel management.</li> <li>• Be able to represent and analyze the fundamental concepts, framework conditions, fields of action, and tools of recruiting and employee commitment and to implement them in an IT system for personnel management.</li> <li>• Understand the fundamental structure of a standard IT system for personnel management.</li> </ul> <p><b>Methodological skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Know and develop approaches to implement recruiting and commitment strategies in close coordination with adequate IT systems for personnel management.</li> <li>• Apply sample recruiting and commitment concepts and tools and reflect on their possibilities and limitations integrated with adequate IT systems.</li> </ul> <p><b>Social skills:</b></p> <p>At the end of the course, the students should be able to...</p> <ul style="list-style-type: none"> <li>• present their ideas and discuss them constructively with others;</li> <li>• suitably communicate their ideas verbally, nonverbally, and in writing (communication ability); and</li> <li>• develop solutions alone or together with other in teams, present them, and convince other of them (team and problem solving ability).</li> </ul>
--	--


	<p><b>Personal skills:</b></p> <ul style="list-style-type: none"> <li>• Students will be able to analyze, assess, and develop their own methods in learning and working on problems (self-directed learning skills).</li> </ul>
<p>Contents of the module</p>	<p><b>9. Recruiting / employee commitment</b></p> <ol style="list-style-type: none"> <li>1) Mega-trends and HR trends</li> <li>2) Personnel planning</li> <li>3) Personnel marketing / employer branding</li> <li>4) Classic recruiting process and personnel selection (<i>Workshop</i>)</li> <li>5) Talent relationship management</li> <li>6) What attracts, binds, and motivates employees</li> <li>7) Select tools for enhancing employee commitment</li> </ol> <p><b>10. IT systems in personnel management</b></p> <ol style="list-style-type: none"> <li>1) Navigation in SAP HCM</li> <li>2) Data research and privacy protection aspects</li> <li>3) Business structure and organizational management</li> <li>4) Recruiting</li> <li>5) Personnel development</li> <li>6) Payroll accounting</li> <li>7) Select integration aspects of the HCM module</li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, seminar-type lectures, online exercises in SAP ERP system in HR module</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Subject-related guest lectures (if appl. excursion)</p>
<p>Literature (compulsory reading / recommended literature)</p>	<p>Achouri, C.: Recruiting und Placement - Methoden und Instrumente der Personalauswahl und -platzierung, 2<sup>nd</sup> edition, Wiesbaden (2010).</p> <p>Loffing, D.; Loffing C.: Mitarbeiterbindung ist lernbar, 1<sup>st</sup> edition, Berlin (et al.) (2010).</p> <p>Schorr, C.; Marxsen A.: Praxishandbuch SAP-Personalwirtschaft, SAP PRESS, 3<sup>rd</sup> edition (2011).</p>

	<p>Trost, A.: Talent Relationship Management, Personalgewinnung in Zeiten des Fachkräftemangels (2012).</p> <p>Weuster, A.: Personalauswahl I, 3<sup>rd</sup> edition, Wiesbaden (2012).</p>
--	--

As of: February 2016




**26.20 BUSINESS INFORMATION TECHNOLOGY IN ACCOUNTING, CONTROLLING AND TAXATION**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Business Information Technology in Accounting, Controlling, and Taxation
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	Fulfillment of advancement prerequisites pursuant to § 4 of the Program and Examination Regulations
Applicability of module for other programs	If appl. Bachelor in Insurance and Industrial Management
Module coordinator	Dr. Christian Wallasch
Name of university professor	Dr. Christian Wallasch
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Seminar paper (2/3) and presentation (1/3)
Weighting of grade in final grade	2
Qualification goals of the module	<b>Specialized skills:</b> Reproduction of the fundamental concepts, contents, and techniques of business information

	<p>technology in accounting, controlling, and taxation (ACT). A number of application programs and other software used in ACT will be presented in a practical setting (and optionally practiced / implemented in case studies).</p> <p><b>Methodological skills:</b> The participants of the course will learn to use the support via (standard) application software and optionally be able to apply a few application systems, such as SAP ERP, (at least important parts) professionally themselves, which will be achieved through diverse case studies and exercises on the PC.</p> <p><b>Other skills:</b> Students should be able to learn contents by means of different learning methods. Students will learn to create and present a seminar paper based on scientific procedure. The interface and network competence as well as research, presentation, and subject-related communication skills will be strengthened, as will the ability for analytical thinking.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Select aspects of business information technology (BIT) in accounting, controlling, and taxation (ACT)             <ol style="list-style-type: none"> <li>1.1. Principles and concepts</li> <li>1.2. Focus areas and delineations</li> <li>1.3. Application software</li> </ol> </li> <li>2. Software support that can generally be used in ACT             <ol style="list-style-type: none"> <li>2.1. Comprehensive enterprise resource planning- (ERP) systems (in particular SAP ERP)</li> <li>2.2. Office systems and tools in the narrow sense</li> <li>2.3. CSCW and process support software</li> <li>2.4. Decision-making support and business intelligence software</li> <li>2.5. Other software and tools (e.g. for project controlling)</li> </ol> </li> <li>3. BIT in (external) accounting             <ol style="list-style-type: none"> <li>3.1. Introduction and chapter overview</li> <li>3.2. DV support for financial accounting / accounting</li> <li>3.3. DV support for asset bookkeeping</li> <li>3.4. DV support for group accounting / consolidation tools</li> <li>3.5. DV support for analysis of balance</li> </ol> </li> </ol>

	<ol style="list-style-type: none"> <li>4. BIT in cost accounting and controlling             <ol style="list-style-type: none"> <li>4.1. Introduction and chapter overview</li> <li>4.2. Cost accountings software</li> <li>4.3. Controlling / management information and support systems</li> <li>4.4. Other software, e.g. balanced scorecard (BSC)</li> </ol> </li> <li>5. BIT in taxation             <ol style="list-style-type: none"> <li>5.1. Introduction and chapter overview</li> <li>5.2. DV support for the creation of tax explanations and tax forecasts (focus: payroll and income tax)</li> <li>5.3. DV support for audit of annual financial report</li> <li>5.4. Other tools and applications</li> </ol> </li> <li>6. Summarizing overview for application systems in ACT</li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<p>Seminar (optional: exercises and case studies on PC)</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>generally also guest lecturers and possibility for participation in excursions; high optional share of practical exercises on a PC</p>
<p>Literature (compulsory reading / additional recommended literature)</p>	<p>Alpar, P. et al.: Anwendungsorientierte Wirtschaftsinformatik, 7<sup>th</sup> edition, Springer, Berlin (2014).</p> <p>Laudon, K. C.; Laudon, C. P.; Schoder, D.: Wirtschaftsinformatik: Eine Einführung, 3<sup>rd</sup> edition, Addison-Wesley-Verlag (2015).</p> <p>Schwarzer, B.; Krcmar, H.: Wirtschaftsinformatik. 5<sup>th</sup> edition, Schäffer-Poeschel, Stuttgart (2014).</p> <p>Wallasch, C.: Ein Controllingansatz unter besonderer Beachtung der Schnittstellen zum Informationsmanagement, Lang, Frankfurt u. a. (1999).</p> <p>Wallasch, C.: Vielfältige moderne Software-Unterstützung von Rechnungswesen und Controlling – Strukturierung und Auswahl. In: Brösel, G.; Keuper, F. (Publ.): Controlling und Medien, Berlin (2009) pp. 123-140.</p> <p>Wallasch: Manuscript for course</p> <p>Diverse additional literature corresponding to the seminar paper topics</p>

**26.21 LEGAL-FORM-SPECIFIC TAXATION**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Taxation for Specific Legal Forms
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Ralf Schwarz
Name of university professor	Dr. Ralf Schwarz
Classroom language	German
No. of awarded ECTS credits	4
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination

Weighting of grade in final grade	2
Qualification goals of the module	<p><b>Specialized skills:</b> Students will learn and understand concepts, contents, and procedures of taxation for various legal form types (foundation, current taxation, termination).</p> <p><b>Methodological skills:</b> Participants of the course should understand and be able to apply contents and methods for comparing tax burdens of basic types and mixed types of legal forms. Practice and in-depth study of the calculation of assessment basis and application of tax rates by means of control / review questions and of exercises / case studies will help the students to recommend a legal form from a tax perspective by the end of the course.</p> <p><b>Other skills:</b> Students should be able to learn contents by means of different learning methods.</p>
Contents of the module	<p>Basic concepts and procedures of legal-form-specific taxation are taught.</p> <p>A: Foundations</p> <ol style="list-style-type: none"> <li>1. Characteristics of the legal form decision</li> <li>2. Overview of legal form alternatives</li> <li>3. Tax burden as special criterion when selecting a legal form</li> </ol> <p>B: Taxation of basic types</p> <ol style="list-style-type: none"> <li>1. Taxation of individual sole proprietorships</li> <li>2. Taxation of business partnerships (BusP)</li> <li>3. Taxation of stock corporations (StCorp)</li> <li>4. Comparison of taxation of BusP and StCorp</li> </ol> <p>C: Taxation of mixed types</p> <ol style="list-style-type: none"> <li>1. The GmbH &amp; Co. KG</li> <li>2. The syndicate (operational split)</li> <li>3. The stock corporation and silent partnership (in part. GmbH-StG)</li> </ol>

Teaching and learning methods of the module	Seminar-type lectures, seminar, exercise
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / additional recommended literature)	<p>Brönnner, H.; Bareis P.: Die Besteuerung der Gesellschaften, des Gesellschafterwechsels und der Umwandlungen, 19<sup>th</sup> edition, Stuttgart (2015).</p> <p>Heinhold, M.; Bachmann C.; Hüsing S.: Besteuerung der Gesellschaften, 3<sup>rd</sup> edition, Herne, Berlin (2015).</p> <p>Jacobs, O.H. (Publ.); Scheffler W.; Viruschek M.: Unternehmensbesteuerung und Rechtsform, 5<sup>th</sup> edition, Munich (2015).</p> <p>König, R.; Sureth, C.; Kalinowski, S.: Besteuerung und Rechtsformwahl, 6<sup>th</sup> edition, Herne, Berlin (2015).</p> <p>Söffing, G.: Die Betriebsaufspaltung, 5<sup>th</sup> edition, Herne, Berlin (2013).</p> <p>Tipke, K.; Lang, J.: Steuerrecht, 22<sup>nd</sup> edition, Cologne (2015)</p>

As of: February 2016

**26.22 CONTROLLING TOOLS**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Controlling Tools
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Andreas H. Grün
Name of university professor	Dr. Andreas H. Grün
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and written examination
Weighting of grade in final grade	2
Qualification goals of the module	Students will learn industry-specific know-how: 1. The theoretical and practical principles of select tools of operative and strategic controlling 2. The systematization of the tools

	<ol style="list-style-type: none"> <li>3. The possibilities of data acquisition from other business subsystems</li> <li>4. The systematization and possible applications of the tools in terms of the requirements due to the business management</li> </ol> <p>Students will be able</p> <ol style="list-style-type: none"> <li>1. To select controlling tools corresponding to the information needs of the business management</li> <li>2. To apply the controlling tools securely and with practical relevance</li> <li>3. To recognize and analyze the necessary data sources</li> <li>4. To apply controlling tools under consideration of the rational principle</li> </ol> <p>In addition to the subject-related and methodological skills, students' interpersonal skills and social competence in particular are developed and sharpened.</p> <p>Students will learn active participation.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Principles of controlling design</li> <li>2. Theoretical foundations of indicator systems as controlling tool</li> <li>3. Cost and success controlling</li> <li>4. Financial controlling</li> <li>5. Investment controlling</li> <li>6. Acquisition controlling</li> <li>7. Production controlling</li> <li>8. Logistics controlling</li> <li>9. Marketing controlling</li> <li>10. Sales controlling</li> <li>11. Strategic controlling</li> <li>12. Risk management and risk controlling</li> <li>13. DV-aided controlling</li> <li>14. Information processing controlling</li> <li>15. International group controlling</li> </ol>




	<p>Using Excel</p> <ol style="list-style-type: none"><li>1. Strategic planning<ol style="list-style-type: none"><li>1.1. Competitive analysis</li><li>1.2. Portfolio analysis</li><li>1.3. Strengths-weaknesses analysis</li><li>1.4. Environmental analysis</li><li>1.5. SWOT analysis</li><li>1.6. Business strategies</li><li>1.7. Business plan</li><li>1.8. Target agreements</li></ol></li><li>2. Operative planning and budgeting<ol style="list-style-type: none"><li>2.1. Sales and turnover planning</li><li>2.2. Personnel planning</li><li>2.3. Investment planning</li><li>2.4. Cost planning</li><li>2.5. Financial and liquidity planning</li></ol></li><li>3. Project planning</li><li>4. Control and reporting<ol style="list-style-type: none"><li>4.1. Strategic instruments<ol style="list-style-type: none"><li>4.1.1. Risk management</li><li>4.1.2. Target costing</li><li>4.1.3. Rating according to Basel</li><li>4.1.4. Value-oriented business management</li><li>4.1.5. Employee satisfaction survey</li><li>4.1.6. Human capital index</li><li>4.1.7. Balanced scorecard</li></ol></li><li>4.2. Operative instruments<ol style="list-style-type: none"><li>4.2.1. Revenues and costs</li><li>4.2.2. Investments</li><li>4.2.3. Finances</li><li>4.2.4. Personnel</li><li>4.2.5. Project</li><li>4.2.6. Other</li></ol></li></ol></li><li>5. Reporting</li></ol>
--	--

	6 <sup>th</sup> VBA macro-programming
Teaching and learning methods / forms of the module	Lecture in seminar form
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / recommended literature)	<p>Reichmann, T.: Controlling mit Kennzahlen und Management-Tools, Munich (2014).</p> <p>Reichmann, T; Hoffjan, A.; Kißler, M.; Palloks-Kahlen, M.; Richter, H. J.: Controlling mit Kennzahlen – Die systemgestützte Controlling- Konzeption mit Analyse und Reportinginstrumenten, Munich (2016).</p> <p>Schels, I.; Seidel, U. M.: Das große Excel-Handbuch für Controller, Burgthann (2011).</p> <p>Schels, I.; Seidel, U. M.: Excel 2016 im Controlling, Munich (2016).</p>

As of: June 2016

**26.23 INTEGRATED INFORMATION PROCESSING 2 - CONTROLLING**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Integrated Information Processing 2 - Controlling
Semester	6th /7th semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	Focus on business information technology in the department of Electrical Engineering and Computer Science  Industrial business administration (Bachelor)
Module coordinator	Dr. Eduard Gerhardt
Name of university professor	Dr. Eduard Gerhardt
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2



<p>Qualification goals of the module</p>	<p><b>Subject-related skills</b> are skills that help complete subject-related problems independently pursuant to the theoretical requirements.          Students will</p> <ul style="list-style-type: none"> <li>• Understand the structure and function of the ERP systems used in companies</li> <li>• Solve operational assignments in the area of acquisition, sales , accounting, banking integrated with the help of an ERP system and assess their effects on controlling</li> <li>• Understand integration aspects of operational departments and their mutual effects in the ERP system</li> </ul> <p><b>Methodological skills</b> are skills in acquiring and processing technical knowledge and generally in handling problems.          Students will</p> <ul style="list-style-type: none"> <li>• Develop methods to implement ERP systems under consideration of the business requirements</li> <li>• Be able to analyze and assess fundamental concepts, requirements from acquisitions, sales, finance, banking, and controlling related to an ERP system and implement them in an ERP system</li> <li>• Actively design the life cycle of the ERP system along the lines of a business IT alignment</li> </ul>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Integration</li> <li>2. Software adaptation</li> <li>3. Business organization</li> <li>4. Master data</li> <li>5. Movement data</li> <li>6. Cost accounting processes</li> <li>7. Creditor processes</li> <li>8. Acquisition processes</li> <li>9. Debtor processes</li> <li>10. Sales processes</li> <li>11. Payment processes</li> <li>12. Business reporting</li> </ol>





Teaching and learning methods / forms of the module	Lecture and seminar-type lectures (50%), exercises in SAP ERP system (50%)
Special topics (e.g. online work, excursions, guest lectures, etc.)	Guest lectures and excursions
Literature (compulsory reading / additional recommended literature)	<p><a href="http://www.sap.help.de">www.sap.help.de</a></p> <p>Benz, J.: Logistikprozesse mit SAP: Eine anwendungsbezogene Einführung, 3rd edition, Vieweg + Teubner Verlag, Wiesbaden (2011).</p> <p>Brück, U.: Controlling mit SAP: Der Grundkurs für Einsteiger und Anwender, SAP PRESS, Vieweg + Teubner Verlag, Wiesbaden (2013).</p> <p>Gadatsch, A.: Grundkurs SAP R/3®: Lern- und Arbeitsbuch mit durchgehendem Fallbeispiel, Vieweg Verlag, Wiesbaden (2007).</p> <p>Gadatsch, A.: SAP-gestütztes Rechnungswesen - Methodische Grundlagen und Fallbeispiele mit mySAP ERP und SAP-BI, Vieweg Verlag, Wiesbaden (2005).</p>

As of: February 2016

**26.24 CURRENT ASPECTS OF BUSINESS INFORMATION TECHNOLOGY**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Current Aspects of Business Information Technology
Semester	6 <sup>th</sup> / 7 <sup>th</sup> Semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semesters according to § 4 of the program and examination regulations.
Applicability of module for other programs	Business information technology at the Department of Electrical Engineering and Computer Science
Module coordinator	Dr. Eduard Gerhardt
Name of university professor	Dr. Eduard Gerhardt
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Presentation and written paper
Weighting of grade in final grade	2


<p>Qualification objectives</p>	<p><b>Subject-related skills</b> are skills that help complete subject-related problems independently pursuant to the theoretical requirements.</p> <p>Students will be able</p> <ul style="list-style-type: none"> <li>• To recognize trends in business information technology</li> <li>• To identify success factors for a meaningful integration of these trends into the company</li> <li>• To assess IT innovations for maturity and possible opportunities/risks in businesses</li> </ul> <p><b>Methodological skills</b> are skills in acquiring and processing technical knowledge and generally in handling problems.</p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Learn the independent development of new facts in business information technology.</li> <li>• Be introduced into scientific work and prepared for the technical demands of the final thesis.</li> <li>• Acquire the ability to connect the technical possibilities of computer science with business administration requirements.</li> <li>• Develop a point of view and justify their opinion through arguments.</li> <li>• Acquire the ability to write down the developed facts, their own opinion and present them in an expressive presentation.</li> </ul>
<p>Contents of the module</p>	<p>The topics of the seminar papers are oriented on the current developments in business information technology and vary from semester to semester. The topics are presented and explained to the students at the start of the seminar. Students must select a topic and work on it based on the following structure:</p> <p><b>Exposé</b></p> <p>Creation of an exposé that introduced the goal and essential contents of the paper. The exposé serves to prepare the student for the presentation and the seminar paper. Two literature references must be listed.</p> <p>  Submission two weeks after the topic is assigned</p> <p><b>Presentation</b></p> <p>The presentation lasts 30 minutes. The presentation</p>

	<p>should elucidate the business administration requirements, technical possibilities, and their connection to the topic. The didactic possibilities of a presentation should be used so that the topic and its treatment are conveyed descriptively. Adequate clothing should be worn during the presentation (business look).</p> <p>  The presentation takes place about six weeks after the topic is assigned</p> <p><b>Seminar paper</b></p> <p>The seminar paper should be 15 pages long.</p> <p>During the composition of the paper, students should use all technical possibilities (automatic generation of table of contents, illustrations etc.) of the employed word processing program.</p> <p>  Due date at the end of the semester</p>
<p>Teaching and learning methods / forms of the module</p>	<p>Seminar-type lectures, case studies, individual and group work, seminar papers</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / additional recommended literature)</p>	<p>Independent literature research</p>

As of: February 18, 2016




**26.25 PRACTICAL PROJECT: OPERATIONAL RESPONSIBILITIES AND PROCESSES**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Practical Project: Operational Responsibilities and Processes
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Claus-Burkard Böhnlein
Name of university professor	Dr. Claus-Burkard Böhnlein
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Program / project paper (2/3) + presentation (1/3)
Weighting of grade in final grade	2

<p>Qualification goals of the module</p>	<p><b>Specialized skills:</b></p> <ul style="list-style-type: none"> <li>• Students should be able to work on a provided project topic independently in a team.</li> <li>• Students should be able to organize themselves in the team, structure the topic, perform their own literature research and analysis, and develop a methodologically sound solution for the assignment.</li> <li>• They should be able to create a project paper in adherence to format instructions and scientific citation rules and present the essential related aspects and results in a project presentation.</li> </ul>
<p>Contents of the module</p>	<ul style="list-style-type: none"> <li>• Topic assignment</li> <li>• Formal aspects, notes on literature research, citations, and presentation</li> <li>• Discussion of outline, project plan, and work assignments in the team</li> <li>• Individual mentoring of the student project teams</li> <li>• Final presentation</li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Seminar-type lectures, team work, supporting contributions by the instructors, interim presentations of the teams if appl. also in companies</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Depending on the posed problem, cooperation with a company is also possible</p>
<p>Literature (compulsory reading / additional recommended literature)</p>	<p>Dependent on posed problem</p>


As of: January 2016

**26.26 STATISTICS II**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Statistics II
Semester	6 <sup>th</sup> / 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3rd / 6th semester according to § 4 of the program and examination regulations; Module in business ethics from the first program segment is recommended
Applicability of module for other programs	Generally also suitable for other comparable programs
Module coordinator	Dr. Schauerte
Name of university professor	Dr. Kraft, Dr. Schauerte, Dr. Schneider, Dr. Weispfenning
Classroom language	German
No. of awarded ECTS credits	5
Total workload and composition (e.g. self-directed study + in-class time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance; no admission prerequisites
Weighting of grade in final grade	2

Qualification goals of the module	<p><b>Subject-related skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Describe advanced statistical concepts</li> <li>• Apply statistical concepts to economic questions (e.g. in terms of value and risk-oriented management)</li> </ul> <p><b>Methodological skills:</b></p> <p>Students will</p> <ul style="list-style-type: none"> <li>• Develop solutions for complex statistical questions and implement them into practice</li> <li>• Select complex statistical methods depending on the question, combine them, and learn to deliver the correct interpretation of the results</li> </ul>
Contents of the module	<ol style="list-style-type: none"> <li>1. Entry, analysis, and interpretation of empirical data in business and economics with SPSS</li> <li>2. Empirical business research</li> <li>3. Application of simulation procedure in business and economics</li> <li>4. Coherent risk measures in risk management</li> </ol>
Teaching and learning methods / forms of the module	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Lecture in seminar form</li> <li>• Exercises</li> <li>• Case studies</li> </ul>
Special topics (e.g. online work, excursions, guest lectures, etc.)	Application of statistical software in PC pool
Literature (compulsory reading / additional recommended literature)	<p>Hatzinger, R.; Nagel, H.: Statistik mit SPSS – Fallbeispiele und Methoden, Munich, Pearson (2013).</p> <p>Jäckl, P.: Monte Carlo Methods in Finance, Chichester, Wiley (2002).</p> <p>Kriele, M.; Wolf, J.: Wertorientiertes Risikomanagement von Versicherungsunternehmen, Berlin, Springer-Verlag (2012).</p> <p>Willmott, P.: Introduces Quantitative Finance, Chichester, Wiley (2007).</p> <p>Winker, P.: Empirische Wirtschaftsforschung und Ökonometrie, Berlin, Springer-Verlag (2010).</p>

**26.27 COMMERCIAL AND TAX BALANCE SHEET AND ANALYSIS OF THE ANNUAL FINANCIAL REPORT**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Commercial and Tax Balance Sheets and Analysis of Annual Financial Reports
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	Fulfillment of advancement prerequisites pursuant to § 4 of the Program and Examination Regulations
Applicability of module for other programs	If appl. Bachelor in Insurance and Industrial Management
Module coordinator	Dr. Christian Wallasch
Name of university professor	Dr. Christian Wallasch
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance (1/2) and 60 min. examination (1/2)
Weighting of grade in final grade	2
Qualification goals of the module	<b>Specialized skills:</b> Specialization / solidification of knowledge and abilities on important concepts, contents and techniques of

	<p>individual financial reports under commercial and tax law. Introduction to consolidated accounting (incl. cash flow statement etc.) and analysis of the annual financial report. If there is interest, the contents of an industry-specific, annual financial report (analysis) will be discussed – especially related to insurance.</p> <p><b>Methodological skills:</b> The participants of the course should understand important accounting-related responsibilities (individual and consolidated financial reports) in businesses, develop solutions, and put them into practice. This is done using control questions, review questions, and assignments / case studies. Students should be able to understand the contents of a financial statement and analyze them with adequate (systems of) indicators.</p> <p><b>Other skills:</b> At the end of the course, the students should be able to...</p> <ul style="list-style-type: none"> <li>• present their ideas and discuss them constructively with others;</li> <li>• suitably communicate their ideas verbally, nonverbally, and in writing (communication ability);</li> <li>• develop solutions alone or together with other in teams, present them, and convince other of them (team work and problem solving ability); and</li> <li>• analyze, assess, and develop their own approach to learning and working on problems (self-directed learning skills).</li> </ul>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Principles of commercial and tax balance sheets (CTB)             <ol style="list-style-type: none"> <li>1.1. Principles of accounting and balance sheets</li> <li>1.2. Balance sheet types (in particular CTB) and their connection</li> <li>1.3. Requirements for a (commercial) balance sheet (bookkeeping and inventory)</li> <li>1.4. Legal standards and process of compilation of CTB</li> </ol> </li> <li>2. Basic components and procedures of accounting             <ol style="list-style-type: none"> <li>2.1. Balance sheet eligibility and recognition of asset and liability items</li> <li>2.2. Valuation regulations in commercial and tax law</li> </ol> </li> </ol>

	<ul style="list-style-type: none"><li>2.3 Balance sheet disclosure</li><li>3. Treatment of assets in individual financial reports<ul style="list-style-type: none"><li>3.1. Items and recognition of assets</li><li>3.2. Valuation of assets</li><li>3.3. Specific questions of asset accounting</li></ul></li><li>4. Treatment of current assets in individual financial reports<ul style="list-style-type: none"><li>4.1. Concept and items of the current assets</li><li>4.2. Valuation of current assets</li></ul></li><li>5. Legal-form-specific accounting of equity in individual financial report<ul style="list-style-type: none"><li>5.1. Concept of equity</li><li>5.2. Legal forms and particularities of equity accounting</li><li>5.3. Equity accounting for stock corporations and certain business partnerships</li></ul></li><li>6. Treatment of borrowed capital in individual financial reports<ul style="list-style-type: none"><li>6.1. Reserves</li><li>6.2. Liabilities</li></ul></li><li>7. Accounting of other items</li><li>8. Profit and loss statement (individual financial statement)<ul style="list-style-type: none"><li>8.1. Fundamental design possibilities and characteristics of the P&amp;L statement</li><li>8.2. Earnings account</li><li>8.3. Appropriation of profit account and other information</li></ul></li><li>9. Introduction to consolidated accounting<ul style="list-style-type: none"><li>9.1. Basics of consolidated financial reports</li><li>9.2. Preparation of individual financial statements for inclusion in the consolidated financial report</li><li>9.3. Consolidation measures for the consolidated financial report</li><li>9.4. Other aspects of consolidated accounting</li></ul></li><li>10. Cash flow statement and segment reporting<ul style="list-style-type: none"><li>10.1. Cash flow statement (CFS)</li><li>10.2. Segment reporting</li></ul></li><li>11. Annex and management report.<ul style="list-style-type: none"><li>11.1. Annex</li><li>11.2. Management report</li></ul></li><li>12. Interesting aspects of accounting policy<ul style="list-style-type: none"><li>12.1. Overview of accounting policy options</li></ul></li></ul>
--	--


	<p>12.2. Time-related, formal, and material design possibilities</p> <p>13. Principles of balance sheet analysis</p> <p>13.1. Basic elements, preparation, and analysis methods of balance sheet analysis</p> <p>13.2. Financial balance sheet analysis</p> <p>13.3. Profit-related balance sheet analysis</p> <p>13.4. Overview of newer procedures of annual financial report analysis</p> <p>13.5. Formation of an overall judgment</p> <p>14. Current and specific questions concerning CTB/ext. accounting (optional)</p> <p>14.1. Current state and development of accounting-related corporate governance and fast close</p> <p>14.2. Outsourcing and IT support for accounting</p> <p>14.3. Particularities for commercial and tax balance sheets in different industries and for different business sizes</p> <p>14.4. Important changes and tendencies in commercial law (e.g. <i>BilRUG</i>) and tax law (e.g. <i>GoBD</i>)</p> <p>14.5. Comparison of International Financial Reporting Standards (IFRS) with German accounting regulations</p>
Teaching and learning methods / forms of the module	Seminar-type lectures, case studies; preparation and implementation of presentation by participants and moderation of brief discussion on respective topic
Special topics (e.g. online work, excursions, guest lectures, etc.)	generally also guest instructors and possibility for participation in excursions
Literature (compulsory reading / additional recommended literature)	<p>Baetge, J.; Kirsch, H.-J.; Thiele, S.: Bilanzen, 13<sup>th</sup> edition, IDW, Düsseldorf (2014).</p> <p>Coenenberg, A. G.; Haller, A.; Schultze, W.: Jahresabschluss und Jahresabschlussanalyse, 23<sup>rd</sup> edition, Schäffer-Poeschel, Stuttgart (2015).</p> <p>Küting, K.; Weber, C.P.: Der Konzernabschluss, 13<sup>th</sup> edition, Schäffer-Poeschel, Stuttgart (2012).</p> <p>Küting, K.; Weber, C.P.; Boecking, C.: Die Bilanzanalyse, 11<sup>th</sup> edition, Schäffer-Poeschel, Stuttgart (2015).</p> <p>Meyer, C.: Bilanzierung nach Handels- und Steuerrecht: unter Einschluss der</p>



	<p>Konzernrechnungslegung und der internationalen Rechnungslegung, 26<sup>th</sup> edition, NWB, Herne/Berlin (2015).</p> <p>Wallasch, C.; Mayr, G.: Besonderheiten der Bilanzierung in Versicherungsunternehmen, in: Petersen/ Zwirner/ Brösel (Publ.): Handbuch Bilanzrecht, Bundesanzeiger, Cologne (2010), pp. 556-580.</p> <p>Wallasch: Manuscript for course</p> <p><b>Legal texts and ordinances:</b></p> <p>In particular current Commercial Code (incl. EGHGB and Disclosure Act) and Income Tax Act and Fiscal Code</p>
--	---

As of: February 2016

**26.28 CURRENT ASPECTS OF CONTROLLING**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Current Aspects of Controlling
Semester	6th /7th semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	Fulfillment of advancement prerequisites pursuant to § 4 of the Program and Examination Regulations
Applicability of module for other programs	Industrial Management
Module coordinator	Dr. Christian Wallasch
Name of university professor	Peter Bieber
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance
Weighting of grade in final grade	2


<p>Qualification goals of the module</p>	<p><b>Specialized skills:</b></p> <p>Specialization of knowledge and abilities on relevant concepts, contents, and implementation possibilities of different controlling tools in practice.</p> <p><b>Methodological skills:</b></p> <p>Participants of the course will learn about tools for decision preparation in businesses, develop solutions, and implement them.</p> <p>This is done using practical examples and case studies.</p> <p>The focus lies on the development of conclusions, insights, and connections in a final brief presentation.</p> <p><b>Other skills:</b></p> <p>At the end of the course, students should be able to...</p> <ul style="list-style-type: none"> <li>• present their ideas and discuss them constructively with others;</li> <li>• suitably communicate their ideas verbally, nonverbally, and in writing (communication ability);</li> <li>• develop solutions alone or together with other in teams, present them, and convince others of them (team work and problem solving ability); and</li> <li>• analyze, assess, and develop their own approach to learning and working on problems (self-directed learning skills).</li> </ul>
<p>Contents of the module</p>	<p><b>Basic knowledge</b></p> <ol style="list-style-type: none"> <li>1. Controlling</li> <li>2. Investment appraisal and controlling</li> <li>3. Budgeting and appreciation analysis</li> <li>4. Make-or-buy / outsourcing</li> <li>5. Innovation controlling</li> <li>6. Transfer pricing</li> <li>7. Process cost accounting</li> <li>8. Benchmarking</li> <li>9. Target costing</li> </ol>

	<ul style="list-style-type: none"> <li>10. Performance measurement</li> <li>11. Strategic controlling</li> <li>12. Risk management</li> <li>13. Strategy implementation with BSC</li> <li>14. Process-oriented performance measurement</li> <li>15. Value-oriented management</li> <li>16. Value-oriented indicators</li> </ul> <p><b>Case studies:</b></p> <ul style="list-style-type: none"> <li>1. The company: Cyclo GmbH. Stuttgart</li> <li>2. Investments for carbon bicycle frame construction</li> <li>3. Sales planning for England with the new planning and budgeting system</li> <li>4. Was outsourcing the painting the right decision?</li> <li>5. Innovation controlling for the development of new lawn mower models</li> <li>6. Transfer pricing for bicycle hubs</li> <li>7. Overhead too high: New calculation?</li> <li>8. Comparison with the best in the Group through benchmarking: Are our sales efficient?</li> <li>9. Calculate for the US market: Target costing</li> <li>10. Our productivity must increase: Performance measurement</li> <li>11. New strategy for mountain bikes</li> <li>12. What risks threaten our business segment for professional racing bikes?</li> <li>13. Strategy implementation for the lawn mower segment</li> <li>14. How can you measure process performance effectively?</li> <li>15. Value-oriented management for the Cyclo Standard-Räder GmbH</li> <li>16. Value-oriented product development management of the Cyclo Rasenmäher GmbH</li> </ul>
<p>Teaching and learning methods of the module</p>	<p>Lecture, seminar-type lectures, exercise, case studies, self-directed study</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Partly guest lecturers and possibility of participation in excursions</p>

<p>Literature (compulsory reading / recommended literature)</p>	<p>Manuscript for course Horvath, P.; Gleich, R.; Voggenreiter, D.: Controlling umsetzen, Schäffer-Poeschel Verlag, Stuttgart, 5<sup>th</sup> edition (2012).</p>
---	---

As of: March 2016

**26.29 INTERNAL REVISION AND AUDITS**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Internal revision and audits
Semester	6th /7th semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	Internal Revision of Audits
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	Fulfillment of advancement prerequisites pursuant to § 4 of the Program and Examination Regulations
Applicability of module for other programs	
Module coordinator	Dr. Christian Wallasch
Name of university professor	Mrs. Dipl.-Kfm. Hiltrud Walz CFE (Internal Revision) Mr. Dipl.-Kfm. WP/StB Timo Kremer (Audits)
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance (work on case study with presentation of results by students) and 30 min. written assignment on practical case (examination) (internal revision)

Weighting of grade in final grade	2
Qualification goals of the module	<p><b>Internal Revision</b></p> <p><b>Section: Specialized</b></p> <p><b>skills:</b></p> <ul style="list-style-type: none"> <li>• Knowledge of international professional foundations of internal revision (International Professional Practices Framework – IPPF)</li> <li>• Familiarity with the essential responsibilities and processes for planning and implementing revision audits</li> <li>• Meeting techniques in internal revision and the necessary basics of communication psychology</li> <li>• Linking this acquired knowledge to business-wide audits and special audit situations</li> </ul> <p>Students will be able to apply their knowledge of the working techniques of internal revision in many ways: The acquired skills can be applied to consulting or project management responsibilities in addition to traditional activities in an internal revision department. A knowledge of revision procedures will support students in making a qualified and structured assessment of business processes later in their careers.</p> <p><b>Methodological skills:</b></p> <p>During the course, students will have the opportunity to transfer their acquired knowledge to practical issues and thus to intensify their business administration knowledge across subjects and departments.</p> <p>In particular work on case studies will solidify and interlink the acquired knowledge. The problem solution and work techniques that are taught allow students to contribute to the implementation of revision audits in their professional career.</p> <p><b>Other skills:</b></p> <p>The work techniques of revision are based on transfer skills and require analytical and networked thinking.</p>

The implementation of audits requires initiative, independent, and structured work as well as organization skills. Students will be made aware of this and will be supported with methods and process models.

The leadership, moderation, and conflict resolution skills needed by revisors will be integrated into the course in a practice-oriented manner.

**Part Audits: Specialized skills:**

Students will gain special knowledge about the professional requirements of auditing in general and the audit approach for annual financial report audits in particular.

Students will receive insights into the responsibilities of auditors. This can help students select a profession and it will be helpful later in their careers, as soon as former students come into professional contact with auditing (e.g. during their employers' audits of annual financial reports).

During the case study, students will learn special knowledge in the area of accounting in addition to the auditing technique (special knowledge for annual financial report audits).

**Methodological skills:**

Independent development of a solution for the case study. Based on the script and the literature program for self-study (announcement of the IDW), students should prove that they are able to develop independent solutions.

**Other skills:**

In particular, the case study requires transfer skills (application of theoretical principles to the practical assignment) and the ability to create and present a PowerPoint presentation. Since the case study is worked on in groups, it also promotes social skills, such as team work and project organization.



## Contents of the module

**Internal Revision Section:**

## 1) Basic principles

- Definition and responsibilities
- Standards of revision work
- Revision planning
- Technologies of audit preparation
- Techniques of audit implementation (implementation, reporting, follow-up)

## 2) Audits in companies

- Revision of marketing
- Revision of sales
- Revision of acquisition
- Revision of (development) projects
- Revision of controlling and finances
- Revision of production and logistics
- Revision of personnel
- Risk management audits

## 3) Special constellations

- Data analysis
- Fraud prevention
- Conducting meetings for revisors


**Audit Section:**

- Job description / activities of auditors
- Description of audit approach / planning (specialization based on IDW audit standards)
  - Risk-oriented examination approach, “going concern” premise, industrial / business risks, audit risk
  - Materiality of information
  - acquisition risk model
- Implementation of the JAP control audit (IKS)  
Statement-related audit actions

	<ul style="list-style-type: none"> <li>• Audit report and certificate</li> <li>• Representation of important IDW auditing standards</li> </ul>
Teaching and learning methods of the module	Lecture, seminar-type lectures, exercise, case studies, self-directed study
Special topics (e.g. online work, excursions, guest lectures, etc.)	<p><b>Internal Revision Section:</b></p> <p>Use of IT tools in everyday revision work (DATEV ACL comfort)</p> <p><b>Audit Section:</b></p> <p>Guest lectures / excursions:</p> <ul style="list-style-type: none"> <li>• IT while auditing financial reports (Guest lecture, IT advisory manager of KPMG)</li> <li>• Business crime / "Forensics in auditing" (guest lecture, forensic manager of KPMG)</li> </ul>
Literature (compulsory reading / recommended literature)	<p><b>Internal Revision Section:</b></p> <p>Compulsory reading:</p> <ul style="list-style-type: none"> <li>• Detailed script with contents, exercise cases, and control questions</li> <li>• International standards for the professional practice of internal revision in the respective current version, Publisher: Deutsches Institut für Interne Revision (DIIR), Frankfurt am Main</li> </ul> <p>Supplemental literature</p> <p>Literature recommendations for the individual chapters of the courses can be found in the script</p> <p><b>Part Audits:</b></p> <p>Detailed script with comprehensive references to IDW statements / auditing standard as stimulus for self-directed study.</p> <p>Additional recommended literature: current newspaper articles on the topics of the seminar (a selection of current articles is provided to the students).</p>

As of: March 2016

**26.30 PRACTICAL PROJECT QUALITY LEADERSHIP IN HEALTH CARE**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Practical Project Quality Leadership in Health Care
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3rd / 6th semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Andreas H. Grün
Name of university professor	Dr. Andreas H. Grün
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and written examination
Weighting of grade in final grade	2
Qualification goals of the module	Students will learn: 1. about the challenge of representing quality in a measurable manner;

	<ol style="list-style-type: none"> <li>2. to classify the quality of structure, process, and results along the lines of salutogenesis and pathogenesis;</li> <li>3. about the uniqueness of quality in the areas of diagnosis and therapy – here in the sense of treating people; and</li> <li>4. about the relevance of quality in the sectors of supply management, supply financing, and supply research.</li> </ol> <p>Students will be able</p> <ol style="list-style-type: none"> <li>1. To work two days on task-appropriate problems in the topic-specific departments of a company to learn about the necessary business-relevant FDF (figures, data, facts).</li> <li>2. To subsequently visit several additional associations, businesses, institutions in the health care system and gain in-depth and topically relevant practical insights.</li> <li>3. To empirically analyze and assess valid FDF using scientific methods corresponding to the subject matter.</li> <li>4. To present a 100 slide long comprehensive final thesis to the board, the management, and the directorate.</li> </ol> <p>In addition to the subject-related and methodological skills, in particular the interpersonal skills and social competence of the students is developed and sharpened.</p> <p>Students will learn active participation.</p>
<p>Contents of the module</p>	<p>In cooperation with a company, two to three problems are provided that are suitable for the "practical project" module and specifically the subject of "quality leadership".</p> <p>Subsequently, an outline suitable for scientific work is created which also considers the necessary indexes.</p> <p>The final thesis contains 100 pages.</p>

The essential contents are presented in terms of the module description, in this case, for the "quality management" segment.

This appears as follows:

#### Quality management

1. Quality
  - 1.1. Concept and definitions
  - 1.2. Requirements from three perspectives
  - 1.3. How quality arises
  - 1.4. Effects on customer expectations
  - 1.5. Classification of customer expectations
  - 1.6. Differentiation of customer perception
2. Effects of quality
  - 2.1. Success chain of quality
  - 2.2. Psychological effect of quality
  - 2.3. Customer satisfaction and performance quality
  - 2.4. How customer satisfaction arises
  - 2.5. Behavioral effects of performance quality
  - 2.6. Economic effects of performance quality
3. Fundamental QM concepts
  - 3.1. Total quality management
  - 3.2. 14 point program of W. E. Deming
  - 3.3. "Fitness for use" by J. M. Juran
  - 3.4. "Company wide quality control" by Ishikawa
  - 3.5. Quality management concept by P. B. Crosby
  - 3.6. Quality management for services by M. Bruhn
4. Measurement of quality
  - 4.1. GAP model of service quality
  - 4.2. Influencing factors of DL quality pursuant to Zeithaml
  - 4.3. GAP model for direct customer-employee contact
  - 4.4. GAP model for multi-level services
  - 4.5. Service quality model pursuant to Grönroos
  - 4.6. Approaches for the measurement of service quality
  - 4.7. Expert observation

	<ul style="list-style-type: none"> <li>4.8. Silent shopper procedure / mystery shopping</li> <li>4.9. External quality measurement through employee surveys</li> <li>4.10. Internal quality measurement through employee surveys</li> <li>4.11 Operational suggestion system <ul style="list-style-type: none"> <li>a. Poka-Yoke procedure</li> </ul> </li> <li>5. Presentations by <ul style="list-style-type: none"> <li>5.1. DIN/EN/ISO family of the model of the Joint Commission International (ICI) and the EFQM model</li> <li>5.2. Benchmarking, FMEA, fishbone method and statistical process control</li> <li>5.3. Sequential event method, critical incident technique, critical path analysis, and root cause analysis</li> <li>5.4. Multi-attributive procedure, decomposition procedure, vignette method, willingness-to-pay method, and penalty-reward factor method</li> <li>5.5. Problem-detecting method, FRAP, complaint analysis and complaint measurement, and analysis of customer-to-customer communication on the internet</li> <li>5.6. Legal requirements for quality assurance and quality management in health care</li> <li>5.7. QS and QM by the Institut für Qualität und Wirtschaftlichkeit im Gesundheitswesen (IQWiG), Gesellschaft für Qualitätsmanagement in der Gesundheitsversorgung (GQMG), Ärztliches Zentrum für Qualität in der Medizin (ÄZQ), the Institut für Qualitätsmanagement im Gesundheitswesen (IQMG) and the Initiative Qualitätsmedizin (IQM)</li> <li>5.8. KTQ catalog, proCum Cert, and GCP, GLP, and GMP</li> </ul> </li> <li>6. Strategic planning and control of quality <ul style="list-style-type: none"> <li>6.1. Responsibilities and planning tools of QM</li> <li>6.2. Strategies of the quality management</li> </ul> </li> </ul>
--	---


	<ul style="list-style-type: none"> <li>7. Operative design of expectation management               <ul style="list-style-type: none"> <li>7.1. Responsibilities of expectation management</li> <li>7.2. Influencing factors of customer expectations pursuant to Zeithaml</li> <li>7.3. Tools of expectation management</li> </ul> </li> <li>8. Operative planning and control of QM               <ul style="list-style-type: none"> <li>8.1. Control circuit of quality management</li> <li>8.2. Tools of quality planning</li> <li>8.3. Tools of quality control</li> <li>8.4. Tools of quality testing</li> <li>8.5. Tools of quality management statement</li> <li>8.6. Integration of the individual phases and tools</li> </ul> </li> <li>9. Implementation of QM               <ul style="list-style-type: none"> <li>9.1. Barriers in the implementation of QM</li> <li>9.2. Points of attack for the implementation of QM</li> <li>9.3. Implementation design for QM</li> <li>9.4. Project steps for implementation of QM according to Bruhn</li> <li>9.5. Certification</li> </ul> </li> <li>10. Success metrics               <ul style="list-style-type: none"> <li>10.1. Quality controlling</li> <li>10.2. Quality cost controlling</li> <li>10.3. Costs-benefit controlling in quality management</li> <li>10.4. Static profitability indicators for QM</li> <li>10.5. Dynamic Profitability indicators of QM</li> </ul> </li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture in seminar form</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / additional recommended literature)</p>	<ul style="list-style-type: none"> <li>1. KU Gesundheitsmanagement; Mediengruppe Oberfranken.</li> <li>2. das Krankenhaus; Kohlhammer Verlag.</li> <li>3. kma – Das Gesundheitswirtschaftsmagazin; Georg Thieme Verlag KG.</li> <li>4. Die Gesundheitswirtschaft; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>5. Führen und Wirtschaften im Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li> </ul>

	<ol style="list-style-type: none"><li>7. Die Schwester Der Pfleger; Bibliomed Medizinische Verlagsgesellschaft.</li><li>8. Die Ärztezeitung.</li><li>9. Deutsches Ärzteblatt.</li><li>10. Publications of the Arbeitsgemeinschaft der Wissenschaftlichen Medizinischen Fachgesellschaften e.V.</li><li>11. Publications AQUA – Institut für angewandte Qualitätsförderung und Forschung im Gesundheitswesen GmbH.</li><li>12. Publications of the Joint Federal Committee.</li></ol>
--	--

As of: June 2016



**26.31 SOCIAL SECURITY PROVIDERS AND SERVICE PROVIDERS IN HEALTH CARE**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Social security providers and service providers in health care
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Andreas H. Grün
Name of university professor	Dr. Andreas H. Grün
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and written examination
Weighting of grade in final grade	2
Qualification goals of the module	The students will learn about: 1. Social security providers, segmented into statutory and private health insurance (SHI and PHI), and will be able to analyze and

	<ol style="list-style-type: none"> <li>2. The service carriers, segmented into out-patient and in-patient, and will be able to analyze and assess them.</li> <li>3. The cooperation forms between the service carriers and service providers.</li> </ol> <p>The students will be able</p> <ol style="list-style-type: none"> <li>1. To work two days on task-appropriate problems in the topic-specific departments of a company to learn about the necessary business-relevant FDF (figures, data, facts).</li> <li>2. To subsequently visit several additional associations, businesses, institutions in the health care system and gain in-depth and topically relevant practical insights.</li> <li>3. To empirically analyze and assess valid FDF using scientific methods corresponding to the subject matter.</li> <li>4. To present a 100-slide long, comprehensive final thesis to the board, management, and the directorate.</li> </ol> <p>In addition to the subject-related and methodological skills, students' interpersonal skills and social competence in particular are developed and sharpened.</p> <p>Students will learn active participation.</p>
<p>Contents of the module</p>	<p>In cooperation with a company, two to three tasks will be provided that are suitable for the "practical project" module and specifically the subject of "social security providers and service providers".</p> <p>Subsequently, an outline suitable for scientific work will be created which also considers the necessary indexes.</p> <p>The final thesis is 100 pages long.</p> <p>In terms of the module description, the essential contents are briefly outlined in terms of the areas "SHI, PHI, out-patient and in-patient."</p>

By way of example, for the study of SHI, this appears as follows:

1. The social security system
2. The social rights in the *SGB* (Social Security Code)
3. Self-administration and plurality
4. Social choices at the health insurance funds
5. The system of social security
6. Solidarity and responsibility for oneself
7. The social court – a path through the official legal channels
8. The colorful variety – health insurance funds
9. Health insurance fund associations and their responsibilities
10. National umbrella association of health insurers
11. Transformation of the federal associations
12. Professionalization of the Federal Committee
13. Competition between the health insurance funds
14. Mergers between different types of health insurance funds
15. Statutory or private?
16. Insurance
  - 16.1. Principle
  - 16.2. Insurance obligation
  - 16.3. Voluntary membership
  - 16.4. Family members
  - 16.5. Maintaining voluntary membership
  - 16.6. Insurance freedom because income exceeds the upper limit for mandatory insurance
  - 16.7. General mandatory insurance in SHI and PHI
  - 16.8. People returning to SHI
  - 16.9. Right to return for people with PHI
  - 16.10. PHI base rate
  - 16.11. Change to the PHI base rate
17. Financing
  - 17.1. Principle
  - 17.2. Calculation basis
  - 17.3. Premium determination
  - 17.4. Risk structures
  - 17.5. Decrease of the minimum premium
18. Health funds
19. Surcharge premium rate
20. Collection of premiums
21. Benefits
  - 21.1. Catalog of services
  - 21.2. Profitability

	<ul style="list-style-type: none"> <li>21.3. Service claims</li> <li>21.4. Service restrictions</li> <li>22. Prevention <ul style="list-style-type: none"> <li>22.1. Primary, secondary, tertiary prevention</li> <li>22.2. Immunization</li> <li>22.3. Medical prevention</li> <li>22.4. Operational health promotion</li> </ul> </li> <li>23. Support for self-help</li> <li>24. Early recognition of illnesses</li> <li>25. Physician treatment <ul style="list-style-type: none"> <li>25.1. Prevention, restoration</li> <li>25.2. Care centered on family physicians</li> </ul> </li> <li>26. Dental treatment</li> <li>27. Home nursing care</li> <li>28. Physician office fee:</li> <li>29. Dental replacements</li> <li>30. Orthodontic treatment</li> <li>31. Medication <ul style="list-style-type: none"> <li>31.1. Cost coverage</li> <li>31.2. Co-pays</li> <li>31.3. Medication not covered</li> <li>31.4. Maximum prices for non-fixed-price medication</li> <li>31.5. Discount contract for co-pays</li> <li>31.6. Costs-benefit analysis</li> <li>31.7. Second opinions</li> <li>31.8. Pharmacies</li> </ul> </li> <li>32. Remedies and medical aids/equipment <ul style="list-style-type: none"> <li>32.1. Co-pays</li> <li>32.2. Supply of medical aids/equipment</li> <li>32.3. Contracts with suppliers and service providers</li> </ul> </li> <li>33. Visual aids</li> <li>34. Hospital treatments <ul style="list-style-type: none"> <li>34.1. Fully in-patient</li> <li>34.2. Co-pays</li> <li>34.3. Partial in-patient</li> <li>34.4. Pre- and post in-patient</li> <li>34.5. Out-patient</li> </ul> </li> <li>35. Framework conditions for children's hospitals</li> <li>36. Expansion of palliative care</li> <li>37. Medical rehabilitation</li> <li>38. Sickness benefits</li> <li>39. Children's care benefits</li> <li>40. Benefits for pregnancy and parental leave</li> <li>41. Household help</li> </ul>
--	--

	<p>42. Co-pays – maximum burden for people with chronic illnesses</p> <p>43. Other benefits</p> <p>44. Health insurance card – electronic health care ID</p> <p>45. Products and services</p> <p>45.1. Contract system</p> <p>45.2. Cost reimbursements</p>
Teaching and learning methods / forms of the module	Lecture in seminar form
Special topics (e.g. online work, excursions, guest lectures, etc.)	
<p>Literature</p> <p>(compulsory reading / additional recommended literature)</p>	<ol style="list-style-type: none"> <li>1. KU Gesundheitsmanagement; Mediengruppe Oberfranken.</li> <li>2. das Krankenhaus; Kohlhammer Verlag.</li> <li>3. kma – Das Gesundheitswirtschaftsmagazin; Georg Thieme Verlag KG.</li> <li>4. Die Gesundheitswirtschaft; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>5. Führen und Wirtschaften im Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>6. Arzt und Krankenhaus; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>7. Die Schwester Der Pfleger; Bibliomed Medizinische Verlagsgesellschaft.</li> <li>8. Die Ärztezeitung.</li> <li>9. Deutsches Ärzteblatt.</li> <li>10. Wagner, Fred: Versicherungslexikon, Wiesbaden (2011).</li> </ol>


As of: June 2016

**26.32 INFORMATION PROCESSING IN PRODUCTION AND LOGISTICS**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Information Processing in Production and Logistics
Semester	6 <sup>th</sup> / 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Claus-Burkard Böhnlein
Name of university professor	Dr. Claus-Burkard Böhnlein
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2

<p>Qualification goals of the module</p>	<p><b>Specialized skills:</b></p> <p>Students should be able to:</p> <ul style="list-style-type: none"> <li>• Name and differentiate relevant basic concepts.</li> <li>• Understand and assess goals, concepts, and methods of Information processing in producing businesses.</li> <li>• Understand and assess relevant methods for production planning in businesses.</li> <li>• Name and assess requirements for information systems in production and logistics environments.</li> </ul>
<p>Contents of the module</p>	<ul style="list-style-type: none"> <li>• Logistical responsibilities and functions</li> <li>• Processes in production and logistics</li> <li>• Planning in production and logistics</li> <li>• Information processing in production and logistics</li> <li>• Production systems</li> <li>• Case studies and applications</li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Lecture, exercises, case studies, individual and group work</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Guest lectures / business visits</p>
<p>Literature (compulsory reading / additional recommended literature)</p>	<p><b>Compulsory reading:</b></p> <p>Kummer, S.; Grün, O.; Jammerneegg, W.: Grundzüge der Beschaffung, Produktion und Logistik, Pearson Studium, Munich (2009).</p> <p>Piontek, J.: Bausteine des Logistikmanagements, 3<sup>rd</sup> edition, NWB program, Herne (2003).</p> <p>Schulte, C.: Logistik – Wege zur Optimierung der Supply Chain. 5th edition, Vahlen, Munich (2009).</p> <p><b>Supplemental literature</b></p> <p>Goldratt, E.; Cox, J.: Das Ziel, Campus (2001).</p> <p>Koether, R.: Taschenbuch der Logistik, Hanser, Munich (2008).</p>

**26.33 INTEGRATION OF BUSINESS ADMINISTRATION SYSTEMS**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Integration of Business Administration Systems
Semester	6. / 7th semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	Business Information Technology in the department of Electrical Engineering and Computer Science
Module coordinator	Dr. Claus-Burkard Böhnlein
Name of university professor	Dr. Claus-Burkard Böhnlein
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Program / project paper (2/3) + presentation (1/3)
Weighting of grade in final grade	2



Qualification goals of the module	<p><b>Specialized skills:</b></p> <p>Students should be able to:</p> <ul style="list-style-type: none"> <li>• Work independently on a provided seminar topic.</li> <li>• Organize themselves, structure the topic, and perform their own independent literature research.</li> <li>• Create a scientific seminar paper while adhering to prescribed formats and citation rules and present the essential subject-related aspects and results in a final presentation.</li> </ul>
Contents of the module	<ul style="list-style-type: none"> <li>• Topic assignment</li> <li>• Formal aspects, notes on literature research, citations, and presentation</li> <li>• Discussion of segmentation</li> <li>• Individual mentoring of students</li> <li>• Final presentation</li> </ul>
Teaching and learning methods / forms of the module	Seminar-type lectures
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / additional recommended literature)	Dependent on the assignment

As of: January 2016

**26.34 INTERNATIONAL TAXATION**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	International Taxation
Semester	6 <sup>th</sup> or 7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	
Applicability of module for other programs	
Module coordinator	Dr. Ralf Schwarz
Name of university professor	Dr. Ralf Schwarz
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination (90 minutes) presentation / brief presentation
Weighting of grade in final grade	2
Qualification goals of the module	<b>Specialized skills:</b> Students should know and understand concepts, contents, and procedures of international taxation, in particular the classification of taxation principles according to national law and double taxation treaties

	<p><b>Methodological skills:</b> Participants of the course should understand and be able to apply contents and methods for distributing tax-related assessment principles in order to prevent double and minimum taxation between countries. Practice and in-depth study of the calculation of assessment principles and the application of tax rates via control / review questions and exercises / case studies will enable students at the end of the course to determine the specific tax burden in the inbound case.</p> <p><b>Other skills:</b> Students should be able to learn contents by means of different learning methods.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Introduction             <ol style="list-style-type: none"> <li>1.1. Initial question for international taxation</li> <li>1.2. Causes of double and under-taxation</li> <li>1.3. Procedure to prevent double taxation</li> </ol> </li> <li>2. Legal sources</li> <li>3. National standards             <ol style="list-style-type: none"> <li>3.1. Income Tax Act</li> <li>3.2. Corporate Income Tax Act</li> <li>3.3. Business tax</li> <li>3.4. Foreign tax act</li> </ol> </li> <li>4. Double taxation treaty             <ol style="list-style-type: none"> <li>4.1. Function</li> <li>4.2. OECD Model Agreement 2010                 <ol style="list-style-type: none"> <li>4.2.1. Structure</li> <li>4.2.2. Individual types of income</li> <li>4.2.3. Methods to prevent double taxation</li> </ol> </li> </ol> </li> <li>5. International income allocation             <ol style="list-style-type: none"> <li>5.1. Base of operations taxation StCorp</li> <li>5.2. Base of operations taxation BusP</li> </ol> </li> <li>6. Offset prices and documentation duties; cross-border employee taxation including social security payments</li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<p>Seminar-type lectures, seminar, exercise</p>

<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / additional recommended literature)</p>	<p>Breithecker, V.; Klapdor, R.: Einführung in die internationale Betriebswirtschaftliche Steuerlehre, 3<sup>rd</sup> edition, Berlin (2011).</p> <p>Gosch, D.; Kropper, K.H.; Grotherr, S. (publ.): DBA-Kommentar, NWB Berlin 1997, as of October (2014).</p> <p>Jacobs, O.H.: Internationale Unternehmens- besteuern, 8<sup>th</sup> edition, Munich (2016).</p> <p>Schmidt, L., Sigloch, J./ Henselmann, K.: Internationale Steuerlehre, 1<sup>st</sup> edition, Wiesbaden (2005).</p>

As of: February 2016

**26.35 STRUCTURE AND PROCESS ORGANIZATION**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Structural and Process Organization
Semester	6 <sup>th</sup> / 7 <sup>th</sup> semester
Duration of module	Semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	Advancement requirements pursuant to § 4 Para. 1 SPO
Applicability of module for other programs	
Module coordinator	Dr. Heinrich Schafmeister
Name of university professor	Dr. Heinrich Schafmeister
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination
Weighting of grade in final grade	2
Qualification goals of the module	<b>1. Subject-related and methodological goals</b> After the course, students will know the different organizational concepts and their

	<p>development and understand the task related consequences that result. Students will know and understand the contents and types of processes as well as the goals and approaches of process management, they will be able to apply this knowledge in practice.</p> <p>Students will understand the function, need, and significance of innovation in business. They will know and understand essential barriers to innovation, important basic rules of innovation, and the innovation processes. They will be able to recognize specific innovation needs for specific applications and to develop proposals for specific innovation projects.</p> <p><b>2. Personal and social goals</b></p> <p>Students will recognize that processes and innovation are instrumental but will also primarily see processes as social, communicative, and interactive. They will be able to participate in such processes, both personally and in a team.</p>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Organization and economic processes             <ol style="list-style-type: none"> <li>1.1. Criticism of traditional organizational understanding</li> <li>1.2. Process organization as antithesis</li> <li>1.3. Process management as synthesis</li> <li>1.4. Basic concept of process</li> <li>1.5. Contents and types of processes</li> <li>1.6. Goals and approaches of process management</li> <li>1.7. Assessment of process management</li> </ol> </li> <li>2. Organization and innovation             <ol style="list-style-type: none"> <li>2.1 Concept of innovation</li> <li>2.2 Significance of innovation</li> <li>2.3 Types of innovation</li> <li>2.4 Barriers to innovation</li> <li>2.5 Processes of innovation</li> <li>2.6 Structural organization and innovation</li> <li>2.7 Summary and evaluation</li> </ol> </li> </ol>

Teaching and learning methods / forms of the module	Seminar-type lectures student presentations
Special topics (e.g. online work, excursions, guest lectures, etc.)	Guest lectures
Literature (compulsory reading / additional recommended literature)	<p>Vahs, D.: Organisation-Einführung in die Organisationstheorie und -praxis, Schäffer-Poeschel, Stuttgart (2012).</p> <p>Schreyögg, G.; Organisation-Grundlagen der modernen Organisationsgestaltung, Gabler, Wiesbaden (2008).</p> <p>Vahs, D.; Brem, A.: Innovationsmanagement, Schäffer- Poeschel, Stuttgart (2013).</p> <p>Gassmann, O.; Sutter, P.: Praxiswissen Innovationsmanagement, Hanser, Munich (2011).</p>

As of: January 2016

**26.36 BUSINESS FINANCING I**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Business Financing I (Corporate Finance)
Semester	6th /7th semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3rd / 6th semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	Generally applicable for Industrial Management and Insurance
Module coordinator	Dr. Thomas Schauerte
Name of university professor	Dr. Thomas Schauerte
Classroom language	German
No. of awarded ECTS credits	5
Total workload and composition (e.g. self-directed study + in-class time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination; no prerequisites
Weighting of grade in final grade	2




<p>Qualification goals of the module</p>	<p><b>Subject-related skills:</b></p> <ul style="list-style-type: none"> <li>• Students will become familiar with fundamental concepts and their application in business financing (e.g. capital structure, dividend policy, investment decisions, business valuation).</li> </ul> <p><b>Methodological skills:</b></p> <ul style="list-style-type: none"> <li>• While using the learned methods, students will develop solutions for complex situations and implement them in practice (problem solution skills).</li> </ul> <p><b>Social and personal skills:</b></p> <p>At the end of the course, students should be able to...</p> <ul style="list-style-type: none"> <li>• develop solutions alone and in teams (team work skill);</li> <li>• present their solutions and defend them in discussions (communication skill).</li> </ul>
<p>Contents of the module</p>	<ol style="list-style-type: none"> <li>1. Financial management in the business structure</li> <li>2. Fair value of money</li> <li>3. Borrowed capital: Loans and lines of credit</li> <li>4. Interest and interest structure curves</li> <li>5. Equity: Stock</li> <li>6. Business valuation</li> <li>7. Investment appraisal</li> <li>8. Risk and yield</li> <li>9. Capital structure and costs</li> <li>10. Dividend policy</li> <li>11. Mergers and acquisitions</li> <li>12. Corporate restructuring</li> </ol>
<p>Teaching and learning methods / forms of the module</p>	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Lecture in seminar form</li> <li>• Exercises</li> <li>• Case studies</li> </ul>

<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	<p>Guest lectures</p>
<p>Literature (compulsory reading / additional recommended literature)</p>	<p>Perridon, L., Steiner, M. and Rathgeber, A.: Finanzwirtschaft der Unternehmung, 16<sup>th</sup> edition, Munich, Verlag Franz Vahlen (2012).</p> <p>Guserl, R. and Pernsteiner, H.: Finanzmanagement, 2<sup>nd</sup> edition, Springer Gabler, Wiesbaden (2015).</p> <p>Brealey, R.A., Myers, S.C. and Allen, F.: Principles of Corporate Finance, 10<sup>th</sup> edition, McGraw Hill, Global Edition (2011).</p> <p>Pape, U.: Grundlagen der Finanzierung und Investition, 3<sup>rd</sup> edition, De Gruyter Oldenbourg, Berlin/Munich/Boston (2015).</p> <p>Current specialized articles</p>

As of: April 2016

**26.37 WEB TECHNOLOGIES**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Web Technologies
Semester	6. / 7th semester
Duration of module	One semester per year
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	Advancement requirements pursuant to § 4 Para. 1 SPO  <b>Content:</b> Knowledge of an object-oriented programming language
Applicability of module for other programs	Bachelor Computer Science
Module coordinator	Dr. Dieter Wißmann
Name of university professor	Dr. Jürgen Terpin
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Written examination, 90 minutes
Weighting of grade in final grade	2

Qualification goals of the module	<p><b>Subject-related and methodological skills:</b> Students will</p> <ul style="list-style-type: none"> <li>• Develop an understanding for the interactions of the concepts of internet and the world-wide web.</li> <li>• Master the relevant technologies on the client side in web (browser), i.e. they should be able to implement static web pages and web pages with dynamic content.</li> <li>• Learn to create web pages compliant with the current standards of HTML, JavaScript, and CSS.</li> <li>• Learn to consider the non-functional aspects in the design of web sites, such as design, target device, and security.</li> </ul>
Contents of the module	<ol style="list-style-type: none"> <li>1. Principles of the internet and world-wide web       <ol style="list-style-type: none"> <li>1.1. HTTP protocol</li> <li>1.2. Architecture of browser</li> <li>1.3. Interaction of browser and web server</li> </ol> </li> <li>2. Technologies on the client side (browser)       <ol style="list-style-type: none"> <li>2.1. HTML and XHTML</li> <li>2.2. Cascading style sheets (CSS)</li> <li>2.3. JavaScript           <ol style="list-style-type: none"> <li>2.3.1. Procedural concepts</li> <li>2.3.2. Object-oriented concepts</li> <li>2.3.3. Serialization with JSON</li> </ol> </li> <li>2.4. API concepts for web pages: DOM and BOM</li> <li>2.5. AJAX</li> <li>2.6. Security aspects for web pages</li> <li>2.7. Client-side frameworks (e.g. jQuery)</li> <li>2.8. Web pages for mobile devices</li> <li>2.9. Responsive web design</li> </ol> </li> </ol>
Teaching and learning methods / forms of the module	<p>Lecture, seminar-type lectures, exercises projector, chalk board, overhead; Electronic script and work documents; PC system;</p>

Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / additional recommended literature)	<p>Hogan B. P.: HTML5 &amp; CSS 3; O'Reilly (2011).</p> <p>Koch S.: JavaScript, iX Edition, dpunkt-Verlag (2011).</p> <p>Labrenz, K.: CSS – Das umfassende Handbuch, 2nd ed., Galileo Press (2013).</p> <p>Münz, S.; Gull, C. (2013): HTML5-Handbuch, 9<sup>th</sup> ed., Franzis Verlag (2012).</p> <p>Robson, E.; Freeman, E.: HTML und CSS von Kopf bis Fuß, 2<sup>nd</sup> ed., O'Reilly (2012).</p> <p>Robson, E.; Freeman, E.: HTML5-Programmierung von Kopf bis Fuß – Webanwendungen mit HTML5 und JavaScript, 2<sup>nd</sup> ed., O'Reilly (2012).</p> <p>Internet and HTML specifications, see IETF <a href="http://www.ietf.org">http://www.ietf.org</a> and W3C <a href="http://www.w3.org">http://www.w3.org</a></p>

As of: February 2016


**26.38 CURRENT ASPECTS IN THE FINANCIAL SERVICES FIELD**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Current Aspects in the Financial Services Field
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	See admission prerequisites for 3 <sup>rd</sup> / 6 <sup>th</sup> semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Petra Gruner
Name of university professor	Dr. Petra Gruner
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance and seminar paper

Weighting of grade in final grade	2
Qualification goals of the module	<p>Participants of the course will be able to create a written take-home assignment on a current topic in the area of financial services independently.</p> <p>They will learn to perform literature research and analysis, create a written take-home assignment and critical discussion, and present the results.</p> <p>Students will primarily acquire subject-related and methodological skills. This includes:</p> <ul style="list-style-type: none"> <li>• Methods for composing written take-home assignments (seminar) and methods of presentation</li> <li>• Methods of the academic work on a selected topic</li> </ul>
Contents of the module	Current topics in financial services on a case by case basis
Teaching and learning methods of the module	Seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	Data base research
Literature (compulsory reading / additional recommended literature)	On a case by case basis, literature support depending on the respective question

As of: October 2011

**26.39 CURRENT ASPECTS OF MARKETING**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Current Aspects of Marketing
Semester	6 <sup>th</sup> /7 <sup>th</sup> semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Roland Hertrich
Name of university professor	Dr. Roland Hertrich
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Seminar paper



Weighting of grade in final grade	2
Qualification goals of the module	Participants will acquire the ability to compose a seminar paper on a current topic in marketing. The goal is to recognize a question independently, develop a solution, and present the results.
Contents of the module	Variable, current topics in marketing. Students will primarily acquire subject-related and methodological skills.  Methods of empirical work, composition and presentation of final reports.
Teaching and learning methods of the module	Seminar-type lectures, exercises
Special topics (e.g. online work, excursions, guest lectures, etc.)	On a case by case basis, application of statistical analysis software, practical projects, company visits, and guest lectures.
Literature (compulsory reading / additional recommended literature)	On a case by case basis, depending on topic.

As of: October 2011

**26.40 FINANCIAL AND CAPITAL MARKETS**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	26
Module name	Financial and Capital Markets
Semester	6th /7th semester according to curriculum
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory elective
If appl. courses of the module	
Frequency in which module is offered	The module is offered 1x a year
Prerequisites for participation	First program segment, no other prerequisites.
Applicability of module for other programs	
Module coordinator	Dr. Victor J. Randall
Name of university professor	Dr. Victor J. Randall
Classroom language	German, English
No. of awarded ECTS credits	5
Total workload and its composition (e.g. in-class time + self-directed study)	150 hrs., of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Research paper with presentation or written examination
Weighting of grade in final grade	2
Qualification goals of the module	After acquiring the degree, students will be able to take on qualified responsibilities in businesses and other institutions that are particularly related

to the finance sector.

The course in "Financial and Capital Markets" covers the essential market segments of the financial markets in an international context and initially serves as a foundation in the form of methods of the new institutional economics (transaction costs, principal/agent relationships, information asymmetry). This is the basis for a first specialization using the idealized financial market for this question.

The goal is to give graduates the abilities necessary to enter into the investment business.

**Specialized skills:** The course covers a wide range of markets, products, institutions, and market participants as well as the techniques that exist in the different segments. The goal is to develop a cross-border perspective and develop a deeper analytical understanding based on diverse practical examples.

**Methodological skills:** Students will have ability to work with analytical methods from business and economics. They will learn problem solution processes, presentation of

results or plans etc. Students will master the basic concepts of finance and be able to apply their knowledge in a practical setting and in a solution-oriented manner.

**Other skills (incl. social and personal development skills):**

Involving the students in the discussion and solving sample cases will aid their ability to

- competently defend an opinion / perspective,
- respect other opinions or interpretations and integrate them into the argumentation, and
- develop solutions together through discussion or team work.


The study of the case studies from finance sector and problems from the international professional discourse in the group exercises

	will strengthen the students' ability to make assessments and issue criticism.
Contents of the module	<p>The module teaches basic knowledge and practical abilities in modern investment banking.</p> <p><b>Overview:</b></p> <p>Analysis of select global markets with relevance to the following topics:</p> <ul style="list-style-type: none"> <li>• Economic environment, indicators &amp; statistics, KMUs, institutions, finance intermediaries, and innovation in the finance sector; role of the rating agencies in diverse markets;</li> <li>• Global equity markets: global equity derivatives, equity trade, quantitative products, strategic equity transactions</li> <li>• Global finance: primary markets, underwriting of securities and secondary markets; markets for business emissions; money markets, borrowed capital and equity markets; derivatives, commodity markets</li> <li>• Global FX: Foreign currency transactions</li> <li>• Global credit trade: Collateralized debt obligations, credit trading, structured capital markets, global raw material markets, and global risk syndicates</li> <li>• Distressed products: trade, positioning (long and short), special situations incl. portfolio purchases</li> <li>• Emerging markets: tools and asset classes in diverse markets such as EEMEA (Eastern Europe, Middle East, and Africa), BRICS, N-11, Islamic economies, and LatAm (Latin America) regions</li> </ul>
Teaching and learning methods of the module	Seminar-type lectures, exercises, case studies, integration of e-learning components, and work on practical case studies
Special topics (e.g. online work, excursions, guest lectures, etc.)	Guest lectures, if appl. also an excursion to Frankfurt a.M. or other financial center or to the shareholder meeting of a DAX 30 company

<p><b>Literature</b> (compulsory reading / additional recommended literature)</p>	<p>Madura, J.: Financial Institutions and Markets, 11<sup>th</sup> ed., South-Western College (2014).</p> <p>Levinson, M.: Guide To Financial Markets, 6<sup>th</sup> ed., The Economist Books (2014).</p> <p>Valdez, S.; Molyneux, P.: An Introduction to Global Financial Markets, 7<sup>th</sup> ed., Palgrave MacMillan (2013).</p> <p>Mishkin F. S.; Eakins, S.E.: Financial Markets and Institutions, 8<sup>th</sup> edition, Pearson (2015).</p> <p>Fabozzi F.J; Franco P.; Modigliani, Jones J. F.: Foundations of Financial Markets and Institutions, 4<sup>th</sup> ed., Pearson New International Edition (2013).</p> <p>Chacko, G.; Dessain, L.; Hecht, P., Sjöman, A.: Financial Instruments and Markets – A Casebook, Wiley (2006).</p>
---	---

As of: March 2016


**27-28 FINAL THESIS / BACHELOR SEMINAR**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	27 and 28
Module name	Final Thesis / Bachelor Seminar
Semester	7th Semester
Duration of module	Generally 4 months
Type of course (compulsory, elective, etc.)	Compulsory module
If appl. courses of the module	Final thesis Bachelor seminar (optional)
Frequency in which module is offered	The module is offered continuously
Prerequisites for participation	Deadlines and advancement authorizations pursuant to §4 SPO
Applicability of module for other programs	
Module coordinator	All full-time instructors of the academic program
Name of university professor	
Classroom language	Generally German
No. of awarded ECTS credits	Final thesis 12 Bachelor seminar 2
Total workload and composition (e.g. self-directed study + in-class time)	Total of 420 hrs. (of which Bachelor seminar 60 hrs. with 22.5 hrs. in-class and 37.5 hrs. self-directed study)
SWH	Bachelor seminar 2
Type of examination/ prerequisite for award of credits	Bachelor's thesis Oral
Weighting of grade in final grade	Final Thesis 7 Bachelor Seminar 1

Qualification goals of the module	<b>Technical and methodological skills:</b> Students will <ul style="list-style-type: none"> <li>• Analyze practice-relevant questions with scientific methods</li> <li>• Compose a final thesis under consideration of the principles of scientific work</li> <li>• Make consistent arguments and defend their paper in a scientific presentation / meeting</li> </ul>
Contents of the module	Subject-specific
Teaching and learning methods / forms of the module	
Special topics (e.g. online work, excursions, guest lectures, etc.)	
Literature (compulsory reading / additional recommended literature)	Subject-specific

As of: March 2016

**29 PRACTICAL PHASE INTERNSHIP**


Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	29
Module name	Practical Phase / Internship
Semester	Semester 5
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Mandatory module unless other practical activity can be recognized
If appl. courses of the module	
Frequency in which module is offered	The module is offered continuously (after coordination with the Internship Advisor)
Prerequisites for participation	<ul style="list-style-type: none"> <li>• Application and admission of internship</li> <li>• Deadlines and advancement authorizations pursuant to §4 SPO</li> </ul>
Applicability of module for other programs	If appl. after consulting with Internship Advisor
Module coordinator	Dr. Schauerte
Name of university professor	Dr. Schauerte
Classroom language	Generally German
No. of awarded ECTS credits	25
Total workload and composition (e.g. self-directed study + in-class time)	19 weeks contact time in mentoring internship operation
SWH	
Type of examination/ prerequisite for award of credits	Program / project paper (internship reports)
Weighting of grade in final grade	n/a



Qualification goals of the module	<b>Technical and methodological skills:</b> Students <ul style="list-style-type: none"> <li>• Create a close connection between program and professional practice</li> <li>• Implement scientific knowledge and methods in practice</li> <li>• Apply knowledge and skills acquired in the program to complex problems in the practical world</li> </ul>
Contents of the module	Internship (depending on internship position)
Teaching and learning methods / forms of the module	Depending on internship
Special topics (e.g. online work, excursions, guest lectures, etc.)	Depending on internship
Literature (compulsory reading / additional recommended literature)	Depending on internship

As of: March 2016

**30 PRACTICAL SEMINAR**

Module name <b>Bachelor of Business Administration</b>	 <b>HOCHSCHULE COBURG</b>
Module No./ Code	30
Module name	Required internship
Semester	5 <sup>th</sup> semester (alongside completion of practical phase)
Duration of module	One semester
Type of course (compulsory, elective, etc.)	Compulsory module
If appl. courses of the module	
Frequency in which module is offered	The module is offered 2x a year
Prerequisites for participation	See admission prerequisites for 3rd / 6th semester according to § 4 of the program and examination regulations.
Applicability of module for other programs	
Module coordinator	Dr. Schauerte
Name of university professor	Dr. Schauerte
Classroom language	German
No. of awarded ECTS credits	5
Total workload and its components (e.g. self-directed study + contact time)	150 hrs. workload, of which 45 hrs. contact/in-class time and 105 hrs. self-study
SWH	4
Type of examination/ prerequisite for award of credits	Practical proof of performance
Weighting of grade in final grade	n/a

<p>Qualification goals of the module</p>	<p><b>Subject-related skills:</b></p> <p>Students</p> <ul style="list-style-type: none"> <li>• Prepare for their practical phase phase based on a training plan</li> <li>• Create a practice report</li> <li>• Exchange experiences in group work concerning their own experiences in the practical phase (practice sharing)</li> </ul> <p><b>Social skills:</b></p> <p>Students</p> <ul style="list-style-type: none"> <li>• Discuss practice-relevant topics (e.g. handling conflict situations)</li> <li>• Practice behavior in everyday work (business etiquette)</li> </ul>
<p>Contents of the module</p>	<ul style="list-style-type: none"> <li>• Development of a training plan</li> <li>• Presentation of training operations and practical activity</li> <li>• Specialization in practice-oriented topics (e.g. data processing, conflict management)</li> <li>• If appl. presentation on practice-relevant topics</li> </ul>
<p>Teaching and learning methods / forms of the module</p>	<p>Seminar/workshop; use of modern teaching methods (e.g. inner circle, infomarket, script-puzzle)</p>
<p>Special topics (e.g. online work, excursions, guest lectures, etc.)</p>	
<p>Literature (compulsory reading / additional recommended literature)</p>	<p>if appl. Business Reporting</p>

As of: March 2016