

Module code	Module name	Short description	Semester	ECTS
Compulsory modules „General Economic Competence“				
4MW-WWGL-10	Foundations of Business Administration	Upon completion of the module, students will have attained fundamental knowledge of business administration and macroeconomics, which will be built upon in the following semesters. The business studies part familiarizes students with the objectives of companies and the content of constitutive decision-making processes. The part on macroeconomics imparts elementary concepts and starting points of economic activity. In addition, students get to know and apply basic values and the methodology of scientific work in the field. They acquire competence in self- and time management, which enables them to independently plan, coordinate and analyze their study and working style.	1	6
4MW-WFMA-12	Business and Financial Mathematics	Upon completion of the module, students have acquired fundamental mathematical knowledge of linear algebra, linear optimization and differential calculus as a basis for optimization, in order to be able to mathematically formulate, process and solve macroeconomic and business-related problems of quantitative nature. Furthermore, students gain basic knowledge and skills in the field of financial mathematics. The module takes a problem-oriented approach and is based on instructive examples from practice.	1 and 2	6
4MW-INFO-10	Business Informatics	The aim of the module is to teach the basics and principles of business informatics. Upon completing the module, students are able to identify the challenges of digitization in small and medium-sized enterprises and to assess business processes there in terms of their automatability through information processing systems. After conducting a systematic analysis of business processes, a decision has to be taken whether to use standard solutions available on the market or to develop individual software. The module shows best practices for both options. Their implementation in the practice company is critically reflected on the basis of a case study.	1	6
4MW-WISTA-50	Economic Statistics and Empirical Research with SPSS Statistics	Upon completion the module, students are able to carry out appropriate data collection and acquisition for business-related issues and prepare, present and analyze the acquired data in a problem-oriented manner before interpreting the results. For this purpose, they acquire fundamental knowledge in the field of economic statistics. In addition to basic statistical terms, students obtain an overview of the methods of descriptive and inductive statistics as well as probability theory. The acquired insights form the basis for the transfer of knowledge in the field of empirical research. Students are enabled to develop a market research project, plan its execution in all stages and work through the individual project steps using the standard statistics software SPSS.	5	8

4MW-VWL1-20	Microeconomics	Upon completion of the module, students will have a command of elementary microeconomic relationships between demand, supply, benefits, costs, prices, revenues and profits. Focus is laid on pricing as a function of demand and supply on the goods and factor markets. On this basis, the fundamentals of competition theory and policy are discussed. Important contents further include the causes and compensation possibilities for the various forms of market failure. By providing insights into fundamental market processes, the module proves to be an essential basis for the successful, market-oriented management of small and medium-sized enterprises	2	6
4MW-VWL2-40	Macroeconomics	Upon completion of the module, students will be familiar with the foundations of circular flow, contents and structures of the system of national accounts. They understand the cyclical, economic and foreign trade processes, which small and medium-sized enterprises must adapt to in the course of globalization. Students are familiar with the structures and processes on the macroeconomic goods, money and labor markets and can explain both the equilibria on the sub-markets and the equilibrium of the market system (overall equilibrium). Furthermore, they learn the fundamentals of real and monetary foreign trade theory, understand the business cycle phenomenon and can deal with its theoretical reflection. They also have knowledge of the fundamentals of economic policy.	4	6
4MW-WIRE1-10	Introduction to Law, Civil Law, Commercial and Corporate Law	Upon completion of the module, students will have gained an overview of the entrepreneurial opportunities offered by the German legal system. This basic legal understanding is achieved, on the one hand, through knowledge of the regulations of the General Part of Civil Law, the law of obligations and the fundamentals of property law, which students have acquired through case studies. On the other hand, students are familiar with the special private law for merchants their auxiliaries as well as the fundamental differences between business partnerships and corporate enterprises or stock corporations.	1	6
4MW-WIRE2-30	Tax Law, Labor Law, Insolvency Law	Upon completing the module, students have gained knowledge of the most important tax types and their influence on business management decisions. They acquire fundamental knowledge of the German tax system, especially with regard to the taxation of small and medium-sized enterprises. In addition, the module uses example cases to impart the foundations of individual and collective labor law and insolvency law, which are also of relevance for commercial law.	3	6
Compulsory module „Special SME Competence“				
4MW-GLUF-20	Principles of Corporate Management	The module aims to familiarize students with the subject of corporate management with special emphasis on the requirements of small and medium-sized enterprises. Focus is laid on methods and instruments for the implementation of market-oriented corporate management with regard to the sustainable market positioning of SMEs. Upon completion of the module, students will	2	6

		have fundamental knowledge of the conceptual views, functions, support systems and techniques of corporate management. They see them as a systematic process of analysis, planning and decision making that needs to be adapted to the specific characteristics of SMEs. The module finally enables students to allocate the following modules on the sub-areas of corporate management to the individual conceptual perspectives and to integrate them into the overall system of corporate management.		
4MW-PMLU-30	Production, Materials and Inventory Management, Environmental Protection	Upon completion of the module, students have developed a comprehensive understanding of the primary business processes of production, materials and inventory management, in particular of the subject matter, tasks and basic terms and instruments. Moreover, students are familiar with the most important European and national environmental regulations and information systems regarding environmental protection and are able to organize operational environmental protection measures in small and medium-sized enterprises.	3	6
4MW-LPKV-40	Performance, Price, Communication and Sales Policy	Building on the knowledge acquired in the module on market-oriented corporate management, students are familiarized with the marketing mix. Upon completion of the module, they are able to plan the possible applications of the various marketing instruments in small and medium-sized enterprises, to strategically use the connections between the instruments and to solve tasks and interface problems during their operative implementation. They identify instrumental alternatives and synergies in market development by small and medium-sized enterprises.	4	6
4MW-OPEFÜ-40	Organization, Personnel Management and Leadership	The module familiarizes students with the theoretical principles, practical contents as well as methods and instruments of corporate organization, personnel management and personnel leadership. Particular focus is laid on the implementation of knowledge in small and medium-sized enterprises. Upon completion of the module, students are familiar with applicable methods and instruments for processing practical organizational tasks, the direct solution of strategic and operative tasks in human resources management areas of responsibility and for application in personnel-oriented management processes and situations.	4	6
4MW-PMQM-50	Project, Process and Quality Management	Upon completing the module, students are able to independently plan, manage and successfully complete business and interdisciplinary projects in terms of time, budget and quality. The necessary knowledge of business process management in modern company organizations as well as in inter-company value chains constitutes another focus of the module. Students are able to evaluate modern methods and principles of process management and systematically apply process models and working techniques for process analysis, conception and implementation. Moreover, the interdisciplinary module also includes the necessary technical and methodological skills to ensure the quality of project and process management. Upon completing the module,	5	8

		students are able to assume the role as quality manager to supervise the set-up and expansion of a company-specific quality management system. The students' analytical and critical-constructive thinking is further developed through the consideration of complex business contexts and the interdisciplinary combination of the three business sub-disciplines.		
4MW-UNGRM-60	Business Succession / Formation and Risk Management	Upon completing the module, students are familiar with the content and legal requirements as well as the procedure for business formations and successions. They are able to develop a business start-up and a business succession concept, taking into account economic as well as commercial, corporate and tax law aspects. Furthermore, they are able to take entrepreneurial decisions in start-up and succession processes, taking into account the identification, evaluation and management of risks.	6	7
4MW-INTAH-60	International Management and Foreign Trade	The module provides an overview of the forms and the economic and legal framework conditions of foreign trade activities of small and medium-sized enterprises against the background of globalization. Students are familiarized with the opportunities and risks of globalization. They apply the knowledge and skills acquired in previous modules specifically to analyze the options of international activities for small and medium-sized enterprises. The consideration of international business activities takes into account the specifics of the culture and society of foreign countries. Focus is laid on the (further) development of intercultural competence.	6	6
4MW-EXTRW-12	External Accounting	Upon completion of the module, students have acquired fundamental knowledge of financial accounting and balancing in accordance with HGB (German Commercial Code). Students are qualified to carry out a practical, exemplary accounting process from the opening to the closing balance sheet (individual financial statement under commercial law) using the double-entry accounting technique and in compliance with the principles of proper accounting and balancing.	1 and 2	6
4MW-INTRW-30	Internal Accounting	Upon completion of the module, students will be able to select and apply fundamental instruments of cost and activity accounting in a targeted and theoretically founded way and in accordance with the respective practical situation. Students are also able to apply investment calculation methods to support strategic decisions. They are familiar with the possibilities of raising debt and equity capital for the realization of investment projects as well as for the financing of current operational processes in small and medium-sized enterprises.	3	6
4MW-CONTR-56	Management Accounting	Upon completion of the module, students will have fundamental theoretical knowledge of the concepts, tasks, structures, instruments and institutions of management accounting as well as of a possible SME-oriented design of management accounting in various operational sub-areas. Students can understand and internalize the importance of the consistent application of networked and system-oriented thinking by dealing with correspondingly complex management	5 and 6	8

		<p>accounting tasks. They develop the basic view of controlling as a goal-oriented service for management.</p> <p>In exercises and case studies, students acquire practical skills and knowledge of management accounting instruments.</p> <p>The module includes a business game: A DATEV university sample case, extended by management accounting aspects, illustrates the importance of the results of external accounting as an information basis for management accounting.</p> <p>Students can open up the potential of external accounting for management accounting purposes, use it for analyses and communicate using reporting systems.</p>		
Compulsory modules "Personal, Social and Linguistic Competence"				
4MW-PSSK1-20	Self-Marketing / Presentation and Basic Business English	<p>Upon completion of the module, students are able to present themselves and the professional and private aspects represented by them in a confident, motivated and convincing manner. They are confident in the use of self-marketing instruments and, in particular, in presentation techniques appropriate to the target group and situation. In addition, students are able to describe themselves and their academic and professional context in English and to deal with everyday communication situations in their professional environment. They are enabled to communicate orally and in writing in English within and between companies. The module is carried out in seminars (groups A and B, depending on the level of proficiency).</p>	2	6
4MW-PSSK2-30	Discussion and Negotiation Skills and Intermediate Business English	<p>Upon completion of the module, students are able to hold discussions and negotiations in an international context. They are able to assess discussion and negotiation partners (customers, suppliers, superiors, employees, shareholders), to prepare discussions and negotiations accordingly, to conduct them purposefully by means of adequate communication techniques and to follow them up. Students are also familiarized with different cultural negotiation styles and learn to understand and apply nuances of the English language, such as business idioms. They expand their business-related vocabulary and their foreign language skills in speaking, listening, reading and writing. The module is carried out in seminars (groups A and B, depending on the level of proficiency).</p>	3	6
4MW-PSSK3-40	Transaction/Conflict Resolution and Advanced Business English	<p>Upon completion of the module, students are able to react confidently in various conflict situations of everyday professional life. They gain clarity about their own handling of conflicts and are able to identify and analyze conflict potential in good time. Moreover, they can avoid conflicts by addressing disturbances at an early stage and manage conflict situations that have arisen in a solution-oriented manner in a conversation. Students also expand their intercultural and (foreign) language skills and abilities to better understand, analyze and manage conflict</p>	4	6

		situations in an international context. The module is carried out in seminars (groups A and B, depending on the level of proficiency). Role plays are used to gain and reflect on students' personal experience.		
Compulsory elective modules				
4MW-WPRÜF-56	Corporate Accounting and Auditing	<p>Many medium-sized companies have one or more subsidiaries and are organized as a corporation or business group. In this case, a consolidated annual financial statement must be prepared in addition to the annual financial statements of the individual companies. The module aims to impart the foundations for the preparation of these consolidated annual financial statements. In addition, the knowledge of balance sheet analysis is deepened by means of a practical example of group accounting in the 6th semester.</p> <p>Many companies that employ graduates of the degree program "Medium-sized Businesses" must have their annual financial statements audited and certified by an auditor. It is therefore of particular advantage to students of this degree program to have fundamental knowledge of auditing in general and auditing of annual financial statements in particular.</p> <p>Upon completion of the module, students have gained essential knowledge of the preparation of consolidated annual financial statements and are able to understand and present correlations between the underlying individual annual financial statements. In addition, they have basic knowledge of auditing and the tasks of an auditor. They also have expertise in the execution of annual audits and their legal basis and are able to prepare and support an annual audit. Finally, they are able to analyze individual and consolidated annual financial statements and prepare key findings for decision-making.</p>	5 and 6	8
4MW-DIMI-56	Digitalization in Medium-sized Companies	<p>The module qualifies students for the challenges of digitalization in the medium-sized sector. This includes changes in business processes induced by digitalization in small and medium-sized companies. Upon completing the module, students will be capable of supporting and moderating the development and implementation of a sustainable digitalization strategy by applying Design Thinking methods. They will also have knowledge of software-based best practices, in particular from the fields of HR, finance and customer relationship management, and their adaptation.</p> <p>Furthermore, students are qualified for changes in the communication culture induced by digital media. Upon completing the module, they will be able to develop strategies of digital marketing and sustainable conceptions, ensure their successful implementation and prove their importance for a company's value creation by employing verifiable monitoring and controlling measures. Apart from conceptual competence, students acquire knowledge of the operational use of social media</p>	5 and 6	8

		platforms as well as an awareness for the continuous optimization of websites and apps on search engines and usability.		
4MW-INENT-56	Intrapreneurship and Entrepreneurship	After completion of the module, students have a fundamental knowledge of business administration from the perspective of entrepreneurial thinking and acting (entre / intrapreneurship). Focus is laid on the development of the business process from invention to innovation and diffusion. In the field of entrepreneurship, this means founding a new company to implement a new business model and in the field of intrapreneurship, integrating a new business model into an existing company. Furthermore, students are familiarized with the anatomy and methodology of change processes in organizational development as well as their application.	5 and 6	8
4MW-SZENG-56	International Foreign Language Certificate English	This class prepares both for tests to acquire an international foreign language certificate (LCCI EFB, Level 3; Cambridge Advanced, TOEIC and/or TOEFL) and for a stay abroad on business and/or doing a Master's degree abroad. The focus is on European business correspondence in term 5 and on 'English for academic purposes' in the 6 th term. Students will develop their communication skills in realistic business situations as well as their knowledge of academic English. Moreover, they will gain further insight into intercultural diversity in international business and increase their sensitivity for communicative peculiarities and cultural differences with the spotlight on cooperation in intercultural teams. Awareness of intercultural diversity is becoming more and more important along with the globalization of SMEs.	5 and 6	8
4MW-WSPAN-56	Business Spanish	Upon completion of this module, students will be able to describe the colloquial and professional context and to communicate in routine situations involving the direct exchange of information on profession, training, the world of work, economic sectors and companies. The module focuses on conversation, listening comprehension, free translation and business correspondence skills. In addition, students gain further insight into the intercultural differences in international business life. You have an increased sensitivity for communicative characteristics and cultural differences.	5 and 6	8
Practical modules				
4MW-PRAX1-10	Structures, Processes and Functions of the Company	Students get to know the practical company from a micro and macroeconomic as well as legal perspective. Furthermore, they develop the technical and methodological skills acquired in the first theory semester through didactically and content-related activities and tasks for independent learning. On the basis of the acquired professional competencies, students document the company in a project report using the methods of scientific work. Upon completion of the module, students are able to document the SME specifics of their practical company with regard to its field of action (including customers, competitors, suppliers), its identity (CI), its basic structures, processes, systems, functional areas and business practices.	1	6

Kommentiert [GL1]: War bereits auf Englisch

		They have gained an overview of the service program as well as the prerequisites and procedures for service provision. Their personal and socio-communicative skills are further developed through integration into the operational processes.		
4MW-PRAX2-20	Marketing and Sales	The second practical phase aims to familiarize students with the contents, tasks and processes of strategic and operative market development by SMEs. Their acquired theoretical knowledge about the necessity and conception of a market-oriented management of SMEs is deepened in case studies with the practice partner. The previous implementation of such a conception is critically reflected. Upon completion of the practical module, students are able to work analytically and conceptually in the field of market development and to evaluate concrete strategic and operative marketing decisions. By giving presentations, students develop their personal and socio-communicative competence in the field of self-marketing as well as their presentation skills in German and English.	2	6
4MW-PRAX3-30	Corporate Accounting	After the third practical phase, students are familiar with the basic contents, tasks and procedures of external accounting (financial accounting, balance sheet/annual accounts) and internal accounting (cost and activity accounting, financial management) at the practice company. They are able to apply operational accounting procedures, participate actively in the preparation and assessment of annual financial statements, coordinate accounting and balance sheet results with external bodies (banks, financial administration) and participate in operational financing tasks and investment decisions.	3	6
4MW-PRAX4-40	Personnel Management	The fourth practical phase aims to familiarize students with the conditions, instruments and methods of operational personnel management. Their acquired theoretical knowledge of personnel requirements planning, recruitment, development and layoff, of the design of personnel deployment, of personnel remuneration and of personnel management in SMEs is reflected on at the practice partner with regard to its implementation and deepened on a topic-specific basis within the context of project report II. Upon completion of the module, students are able to apply methods of personnel requirements planning, carry out personnel marketing and recruitment measures (e.g. job advertisements), take on subtasks within the context of personnel and organizational development, assess labor law aspects (e.g. when laying off staff) and handle personnel administration tasks (e.g. payroll accounting). With regard to the students' leadership competence, their personal and socio-communicative skills are further developed through participation in employee appraisals, target agreement discussions and recruitment interviews.	4	6

		A stay abroad can be arranged for the further development of language skills.		
4MW-PRAX5-50	Business Management Projects/ Assistance to the Management	In the fifth practical phase, students integrate the acquired economic and SME-specific knowledge and apply, expand and deepen it within the context of selected operational functional areas. For this purpose, they are increasingly involved in the solution of strategic and operative management tasks and entrusted with the preparation, implementation and evaluation of projects. Students expand their knowledge of business administration or foreign languages according to the chosen elective module. After completing the practical module, students are able to complete business management projects within the time, budget and quality framework. They can document and monitor the achievement of objectives in the project stages, control the flow of information between project participants and/or coordinate the activities of project teams. To perform these tasks, they are familiar with project, process and quality management methods. The increasingly autonomous project management strengthens the students' independence as a personal competence, expands their ability to think analytically and critically-constructively and improves their socio-communicative competence in project coordination.	5	6
4MW-BTHES-60	Bachelor Thesis	In their bachelor theses, students solve an industry-specific problem within the stipulated timeframe and in target- and result-oriented way. They are supposed to apply their acquired theoretical, methodological and practical expertise and present their results in a logically structured and comprehensible scientific work. In doing so, previously attained knowledge is deepened and expanded dependent on the chosen topic of the bachelor thesis. In a colloquium, students are to present an exposé that includes a description of the problem, the objective of the thesis as well as the student's approach to dealing with the topic. The results of the bachelor thesis are to be presented and defended in a scientific talk before an examination board.	6	9