



Modules in English for Bachelor Students

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Name of Module	International Finance and Accounting
Content	<ul style="list-style-type: none"> - International Finance Management <ul style="list-style-type: none"> o Parameters of international finance management o Foreign exchange markets and currency market products o International tax law o Risk management o Financial management of internationally active enterprises, cash management - International financial reporting <ul style="list-style-type: none"> o United States Generally Accepted Accounting Principles o International Accounting Standards o International Financial Reporting Standards
Qualification Objective	<p>Students are familiar with the special features related to the procurement, management and application of capital in internationally active enterprises. They know the basic terminology and fundamental concepts of international tax law and are able to use these as the basis for deriving fiscal options. They can assess currency risks and political risks, and can select and deploy suitable hedging instruments. They know the special features of financial and cash flow management within internationally active corporate groups and how these are reflected in consolidated financial statements. Students know the material differences between international financial reporting regulations and those provided for in the German Commercial Code ("HGB"). They are familiar with US-GAAP, IAS and IFRS and can apply these to practical examples. Students can prepare an international consolidated financial statement. Students are able to evaluate an international consolidated financial statement, through which they can appropriately assess the net assets, financial position and results of operations of the enterprise, as well as prepare key indicators for the balance sheet.</p>
Form of Teaching and Studying	Face-to-face teaching event (seminar-based tuition) and self-study
Registration Conditions	Sufficient English skills are necessary!
Duration	1 term
On offer	Every term
Workload	150 hours: 64 hours attendance, 86 hours self-study
Credit Points (ECTS)	5
Examination	Written examination (120 minutes)
Number of Participants	No limit
Literature	<ul style="list-style-type: none"> - Küting, K./Weber, C.-P.: Der Konzernabschluss: Praxis der Konzernrechnungslegung nach HGB und IFRS. 13. Auflage, 2012. - Baetge, J./Kirsch, H.-J./Thiele, .: Konzernbilanzen. 2013. - Bösch, M.: Internationales Finanzmanagement. 2014. - Pellens, B. et al.: Internationale Rechnungslegung. 9. Auflage, 2014.

Name of Module	International Group Controlling
Content	<ul style="list-style-type: none"> - Concept, objectives and remit of international controlling - International comparative controlling - Disruptive factors and how these are handled within international controlling - International tax planning and transfer prices - Fundamentals of value-based management of subsidiaries - International reporting - International financial reporting as a controlling data basis - Organization of international consolidation controlling
Qualification Objective	Students understand International Corporate Group Controlling as a resource for the standardized control of an international enterprise. They are familiar with the special challenges such as cultural divergences or exchange-rate volatilities, which can arise from operating within an international context. They can design a controlling system in an internationally active enterprise appropriate to the internal and external enterprise influences on international business management, and take value-orientated control concepts while doing so.
Form of Teaching and Studying	Face-to-face teaching event (seminar-based tuition) and self-study
Registration Conditions	Sufficient English skills are necessary!
Duration	1 term
On offer	Every term
Workload	150 hours: 64 hours attendance, 86 hours self-study
Credit Points (ECTS)	5
Examination	Written examination (120 minutes)
Number of Participants	No limit
Literature	- Hoffjan, A.: Internationales Controlling. 2 nd edition, 2009.

Name of Module	International Human Resource and Diversity Management
Content	<ul style="list-style-type: none"> - International HRM <ul style="list-style-type: none"> o Formative fields for the achievement of corporate objectives o Planning, deciding, performing and controlling international personnel management activities o Management of internationally active employees - Diversity Management <ul style="list-style-type: none"> o Diversity Management as a business management strategy o Fields of action in Diversity Management o Introduction and optimization of Diversity Management system o Intercultural management as an element of Diversity Management
Qualification Objective	Students know the formative fields of international personnel management and are able to select, apply and monitor appropriate measures in order to continuously provide internationally operative enterprises with suitable personnel. Students recognise diversity as an enterprise resource, are aware of the opportunities and risks of heterogeneity within enterprises in any international context and can use this as a basis to develop an enterprise-specific Diversity Management System. They are able to measure the success of implemented Diversity Management concepts and can optimise existing structures with a view to goal-orientation. In this context, students are able to take account of the challenges arising from special cultural aspects.
Form of Teaching and Studying	Face-to-face teaching event (seminar-based tuition) and self-study
Registration Conditions	Sufficient English skills are necessary!
Duration	1 term
On offer	Every term
Workload	150 hours: 64 hours attendance, 86 hours self-study
Credit Points (ECTS)	5
Examination	Essay and Presentation
Number of Participants	No limit
Literature	<ul style="list-style-type: none"> - Festing, M. et al.: Internationales Personalmanagement. 3rd edition, 2011. - Franken, S.: Personal: Diversity Management. 2015.

Name of module	Supply Chain Management
Content	<ul style="list-style-type: none"> - Logistics as a starting point of Supply Chain Management - Integration Approaches in the Supply Chain - Global Sourcing Strategies and Processes - Globalisation of the Supply Chain in coffee-, tea- and cocoa-trade - Enterprise Resource Planning Systems and Enabling Technologies - Organisation of Partnerships in the Supply Chain - Digital Transformation of Logistics
Qualification Objective	Students know the relevance of Supply Chain Management and Enterprise Resource Planning (ERP) systems in trade. They are able to see the connections between application-oriented questions of Enabling Technologies and the application of ERP systems in trade. Students understand that global Supply Chain Management connects interested parties and suppliers worldwide and discuss how digital transformation will change supply chains in the future.
Form of Teaching and Studying	Face-to-face teaching event (seminar-based tuition) and self-study
Requirements for Participation	Sufficient English skills are necessary!
Duration	1 term
On offer	Every term
Workload	150 hours: 64 hours attendance, 86 hours self-study
Credit Points (ECTS)	5
Examination	Written examination (120 minutes)
Number of participants	No limit
Literature	<ul style="list-style-type: none"> - Christopher, M.: Logistics and Supply Chain Management. 5th edition, 2016. - Mangan, J./Lalwani, C. L.: Global Logistics and Supply Chain Management. 3rd edition, 2016. - Sumar, S.: The Supply Chain Revolution. 1st edition, 2017. <p>See list of literature in the current study materials</p>

Name of Module	Trade Controlling
Content	<ul style="list-style-type: none"> - Specifics in controlling of retailers - Controlling of business divisions, functional areas and processes - Instruments of operational trade controlling (activity-based costing, benchmarking, etc.) and instruments of strategic trade controlling (BSC, portfolio analysis, life-cycle model, etc.) - Ratio Analysis (quantitative and qualitative operating figures) - Concepts for article-based cost application - IT-supported trade information systems (Data Warehouse, enterprise resource planning systems) - Eco-Controlling - Current case-studies
Qualification Objective	Students get to know trade-specific instruments and operating figures and apply them to case studies. They are able to support trade management in administration with expressive data. They understand the goals, necessities and specifics of trade controlling and can utilise instruments of an information system suitable for controlling.
Form of Teaching and Studying	Face-to-face teaching event (seminar-based tuition) and self-study
Requirements for Participation	Sufficient English skills are necessary!
Duration	1 term
Workload	150 hours: 64 hours attendance, 86 hours self-study
On offer	Every term
Credit Points (ECTS)	5
Examination	Essay and presentation
Number of Participants	No limit
Literature	See list of literature in the current study materials

Name of Module	Wholesale and International Trade
Content	<ul style="list-style-type: none"> - Basics of wholesale and the internationalisation of trade - Retail formats in wholesale and foreign trade - Strategies of market development, market entry and pricing - Business and market potential - Planning and international use of marketing mix instruments - Organisation and controlling of international retailers
Qualification Objective	Students have comprehensive knowledge about the relevant aspects of wholesale and foreign trade activities. They know the occurring economic and political risks in the areas of transport, price formation and foreign exchange rates. They understand the international credit business. They can handle the marketing mix instruments in wholesale and foreign trade. The students understand wholesale as an interface for manufacturers in national and international trading. The specifics of the European Union and the European integration process in trade are made comprehensible to the students through practical examples.
Form of Teaching and Studying	Face-to-face teaching event (seminar-based tuition) and self-study
Requirements for Participation	Sufficient English skills are necessary!
Duration	1 term
On offer	Every term
Workload	150 hours: 64 hours attendance, 86 hours self-study
Credit Points (ECTS)	5
Examination	Written examination (120 minutes)
Number of Participants	No limit
Literature	See list of literature in the current study materials