

COST ACCOUNTING & MANAGEMENT ACCOUNTING (6 ECTS)

<p>Learning Outcomes / Competencies</p>	<p>Professional Competence</p> <ul style="list-style-type: none"> - Theoretical and practical content: Students recognize the connections between external and internal accounting. They are able to describe the basics as well as the instruments of cost accounting as an information system and decision-making basis for management. Building on this, students can classify the controlling concept as part of the management concept and are able to explain the essential tasks of the controller* in addition to the concept of controlling. They are familiar with the way of thinking / management philosophy of controlling and recognize the connection between the control parameters liquidity, success and success potential. - are able to apply theoretical and practical specialist content: Students can apply the outlined contents with the help of case studies and practical exercises with partial inclusion of IT. The students are technically able to understand and apply cost accounting in its various forms (full and partial cost accounting). Students understand cost accounting correlations and controlling and can classify controlling as part of the management concept. <p>Methodological Competence</p> <ul style="list-style-type: none"> - Problem solving and critical thinking: Students are able to work out the contents on the basis of practical examples and case studies (partly self-organized) and then present and deduce them in a solution-oriented way. - Use of data and information: Students are able to identify operational sources of information for management decisions. Building on this, they can filter out and process relevant information for management decisions. - Through critical thinking, students are able to assess problems that may arise in connection with cost accounting and controlling and to solve them independently by means of practice examples and by using IT applications with methodical skills in the area of data usage.
<p>Contents</p>	<p>The course contents in the subarea of cost accounting include the basics and typologies of cost accounting systems,</p> <ul style="list-style-type: none"> - a deepening in the sub-areas of classical cost accounting (cost category, cost center and cost unit accounting). - In addition, a focus is placed on decision-oriented cost accounting. <p>The course contents in the subarea of controlling cover</p> <ul style="list-style-type: none"> - from the basics of controlling, - on the basic questions of information supply - up to the information systems of the controlling department. - The planning and control process as well as the reporting system are dealt with in more detail <p>Digitization:</p> <ul style="list-style-type: none"> - In addition, MS Excel as a central instrument in controlling is discussed in more detail in the Controlling section. - Practical controlling tasks are used to train the students' skills in practical application.
<p>Exam method</p>	<p>Cumulative Module Exam</p>

	<p>The module grade is calculated weighted by the ECTS credits of the individual courses of the module and is calculated as follows:</p> <p>- ILV "Cost Accounting" - 3 ECTS credits</p> <p>Exam type: continuous assessment Form of examination: Cooperation, presentation, written final exam</p> <p>- ILV "Fundamentals of Controlling" - 3 ECTS credits</p> <p>Exam type: continuous assessment Type of examination: Cooperation, intermediate examination (multiple choice test), final examination (written final exam)</p>
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CULTURE & SOCIETY (6 ECTS)

<input checked="" type="checkbox"/> Expertise Know-How Basis <i>relevant</i> <i>solid</i> <i>up-to-date</i> <i>integrated</i>	<input checked="" type="checkbox"/> Knowing theoretical and practical relevant subject contents	Students become familiar with key concepts, models and theories relating to the interplay between culture and society. They learn about theories relating to intercultural communication, as well as the main interactional framework theories. Considering the interplay between culture and society, students develop an understanding of changing socio-economic conditions and their impact on cultures, societies and identities
	<input checked="" type="checkbox"/> Be able to apply theoretical and practice-relevant contents	Students can apply the theories and models learned in this module to current issues relevant to specific cultural groups or societies. They can analyze and understand the impact of different factors on these cultural groups or societies.
	<input type="checkbox"/> Develop theoretical and practical relevance content	Bitte verfassen Sie hier die Lernergebnisse unter Angabe des Kompetenzerwerbs des Moduls.
<input checked="" type="checkbox"/> Methodological skills	<input checked="" type="checkbox"/> Scientific methods	Students can reflect on subject-specific texts, critically discuss their content and from these identify areas where there is a need for action.

<p>Working method</p> <p><i>professional</i></p> <p><i>self-organized</i></p> <p><i>reliable</i></p> <p><i>solution-oriented</i></p>	<input checked="" type="checkbox"/> Problem solving and critical thinking	<p>Students develop an understanding of culture as a process and the changing conditions of society and can identify the impacts on our social systems as well as the individual.</p>
	<input checked="" type="checkbox"/> Working methods, techniques and procedures	<p>Students can analyze academic texts and case studies and reflect on their own communication and interactional styles, as well as understand and effectively communicate with others.</p>
	<input checked="" type="checkbox"/> Use of data and information	
	<input checked="" type="checkbox"/> Creativity and innovation	<p>Students can contribute their creative expertise in the design of a poster presentation.</p>
	<input checked="" type="checkbox"/> Presentation and moderation	<p>Students engage in presenting and discussing critical aspects of their individual identities and reflect on their contribution to teamwork while producing a poster presentation in teams.</p>
<input checked="" type="checkbox"/> Social skills	<input checked="" type="checkbox"/> Communication (written)	
<p>Jointly</p> <p><i>respectful</i></p> <p><i>genuine</i></p> <p><i>supportive</i></p> <p><i>fair</i></p>	<input checked="" type="checkbox"/> Communication (oral)	<p>Students reflect on their verbal and non-verbal communication skills and focus on their ability to communicate effectively in a team.</p>
	<input checked="" type="checkbox"/> Diversity & Interculturality	<p>Diversity and Interculturality are an integral part of this module. Students reflect on the diversity within the group as well as diversity in teams and social systems and learn to effectively communicate within diverse teams.</p>

	<input checked="" type="checkbox"/> Teamwork and conflict management	Students strengthen their ability to engage with and understand different perspectives and work effectively within a diverse team.
<input checked="" type="checkbox"/> Personal competence Attitude <i>curious</i> <i>involved</i> <i>reflective</i> <i>honest</i>	<input checked="" type="checkbox"/> Self-management and self-reflection	Group assignments and individual reflection assignments allow the students to reflect on and understand their own values, behaviors and style of work.
	<input checked="" type="checkbox"/> Ethical and social responsibility	Throughout the module students engage in critical reflection of their own perspectives in relation to the complexities of cultures and societies and are also required to further develop these perspectives.
	<input checked="" type="checkbox"/> Learning and change	Students experience different approaches to learning and are encouraged to reflect on their individual needs when it comes to managing change and learning processes.
LECTURE CONTENTS	<p>The module Culture and Society critically considers the relationship between culture, society and the individual, emphasizing the importance of culture to our understanding of the world. The module explores what is meant by culture, how culture shapes our thoughts, attitudes and actions and how culture impacts on how we communicate with each other. In order to explore these interrelated concepts, the content of the module is divided into blocks: Culture and Cultural Identities; Intercultural Communication and Interactional Frameworks and Culture, Society, Globalization. Key module themes are: Culture and cultural groups; culture and communication; and culture and socio-economic environments.</p>	
Examination method	<p>There are three main forms of assessment:</p> <ol style="list-style-type: none"> 1. Group poster presentation - (30%) designed to develop skills associated with group work and impression management 2. Individual reflection report - (20%) designed to encourage reflection on the i) process of group poster production ii) module learning outcomes. 3. Written paper - (50%). A paper based on a comparative analysis of intercultural communication theories/interactional framework theories. 	

FUNDAMENTALS OF HR & ORGANIZATION (6 ECTS)

<p>Learning Outcomes / Competencies</p>	<p>Professional Competence</p> <ul style="list-style-type: none"> - Theoretical and practical content: Students outline the central concepts and models in the field of personnel management along the employee life cycle and organization. They understand organizational theories and configurations. Due to the interrelationships between environment and organization, students understand changing economic and social conditions as well as their effects on operational personnel, management and cultural work. Students can identify the relevant dimensions of social diversity and their impact on team productivity. - be able to apply theoretical and practical contents: Students are able to work on personnel management and organizational problems in the company. They can apply techniques and models that can be used to analyze and change structures, processes and behavior in organizations. <p>Methodological Competence</p> <ul style="list-style-type: none"> - scientific methods: Students are able to reflect on subject-specific texts and derive relevant need for action from them. - Problem solving and critical thinking: Students understand changing social conditions and their effects on the social system organization. - Working methods, techniques and procedures: Students are able to carry out case study analyses and reflections on business management and labour law texts (e.g. sample employment contracts) under supervision. <p>Social Competence</p> <ul style="list-style-type: none"> - Communication (written): Students are able to work on case studies and reflection papers in a team. - Communication (oral): Students are able to apply their communication skills in group work. - Diversity & Interculturality: Students reflect on their own perceptions in diverse teams and social systems and are able to deal with diversity. - Team and conflict management: Students strengthen their ability to work in a team by working and discussing together. <p>Self-competence</p> <ul style="list-style-type: none"> - Self-management and self-reflection: Through group and task assignments, students can reflect on their own values and behaviors and can develop them further with regard to their own role and the diversity within the team. - Ethical and social responsibility: Students are able to critically question and develop their own attitudes with regard to diversity in social systems. - Learning and change: Students understand the importance of consistent learning through a variety of reflection tasks.
<p>Contents</p>	<ul style="list-style-type: none"> • Introduction to organization & organizational theories, structural and process organization, teams in organizations as well as corporate culture and leadership • Roles and functions in the team, team development • Dimensions of diversity management at individual and team level • Objectives and tasks of personnel work along the employee life cycle. Methods of personnel planning, recruitment and selection. Concepts of personnel assessment, such as employee interview, personnel development and separation • Basics of individual labor law (such as rights and duties of the employee, internal protection)

Exam method	<p>Integrative module examination</p> <p>Exam type: continuous assessment</p> <p>Form of examination: The four courses from the module "Personnel and Organization" are all assessed on the following basis:</p> <ul style="list-style-type: none"> - Reflection paper to reflect on a lecture by an external expert from the business world, - final written exam

MARKETING (6 ECTS)

Learning outcomes / competencies	<p>Professional Competence</p> <ul style="list-style-type: none"> - Theoretical and practical content: Students understand the basics of marketing, digital marketing and public relations and apply their ability to give presentations in English. Students can describe and explain the central decision areas of marketing (marketing strategies, segmentation, positioning, marketing mix), digital marketing (customer journey, content marketing, online communication, online sales) and public relations (communication instruments, press conferences). They are able to use methods and sources for secondary analyses as well as IT tools (Canva) for the creation of advertising materials. You can remember English technical vocabulary and use it in presentations. - be able to apply theoretical and practical specialist content: Students will be able to develop an integrated marketing concept, taking into account the possibilities of digital marketing in analysis (Customer Journey), strategy (Content Marketing) and operative implementation (online communication, online sales). They can perform the necessary secondary analyses (e.g. on market trends, customers and competitors), create simple advertising materials and hold press conferences in English. <p>Competence in methods</p> <ul style="list-style-type: none"> - scientific methods: Students are able to reflect on subject-specific texts and derive relevant need for action from them. - Problem solving and critical thinking: Students understand the contribution of marketing to the competitiveness of the company as well as the influence of digitalization on marketing. - Working methods, techniques and procedures: Students can use IT tools to create advertising materials under supervision. - Use of data and information: Students are able to carry out secondary analyses to create the information basis for the development of marketing concepts. - Creativity and innovation: Students are able to develop communication concepts for online and offline media. - Presentation and Moderation: Students are able to give presentations in English at press conferences and to moderate question rounds. <p>Social Competence</p> <ul style="list-style-type: none"> - Communication (oral): Students will be able to use the oral communication skills they have developed in the module in English.
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	<p>- Team and Conflict Management: Students will be able to create marketing concepts in group work, applying their ability to work in teams. Self-competence</p> <p>- Self-management and self-reflection: Students learn to coordinate their individual time management with the requirements of group work.</p> <p>- Ethical and social responsibility: Students reflect on the influence of communication measures on consumer behavior.</p>
<p>Contents</p>	<ul style="list-style-type: none"> • Carrying out secondary analyses (online and offline research), • Development of a marketing concept • Strategic marketing (marketing strategies, segmentation, positioning), • Operational marketing (marketing mix) • Digital marketing (customer journey, content marketing, online communication, online sales) • Public relations (communication tools, press conferences) • English technical vocabulary, persuasive presentation, dealing with difficult questions • Digitization: Fundamentals of Digital Marketing
<p>Exam methods</p>	<p>Cumulative Module Exam</p> <p>The module grade is calculated weighted by the ECTS credits of the individual courses of the module and is calculated as follows:</p> <p>- ILV "Fundamentals of Marketing" - 2 ECTS credits (Exam type: continuous assessment; examination form: cooperation, multiple choice tests, case study, presentation)</p> <p>- ILV "Digital Marketing" - 2 ECTS credits (Examination type: continuous assessment; examination form: cooperation, multiple choice test, case studies, written final examination)</p> <p>- ILV "Public Relations" - 1 ECTS Credit (Exam type: continuous assessment; Exam type: cooperation, group work, preparation and realization of a press conference)</p> <p>- ILV "English: Presenting with impact" - 1 ECTS Credit (Examination type: continuous assessment; examination form: cooperation, processing of tasks, presentation)</p>