



Curriculum & Syllabi Handbook

MSc International Accounting, Controlling and Taxation (IACT)



www.esb-business-school.de

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1. Qualification Profile

Aims of the programme

The master's degree programme 'International Accounting, Controlling & Taxation' is designed to enhance and broaden graduates' competencies, enabling them to work in internationally-operating companies and to shape international business activities from the perspective of finance and (internal and external) accounting. This is also with the perspective of assuming management responsibility. In addition, the programme prepares students for a career in auditing or tax consultancy. For this purpose, students acquire practical business and management skills as well as develop an international business mindset throughout the course of their studies.

The concept of the programme is to deepen the knowledge and competencies gained from a business bachelor's degree with the extended focus on accounting, controlling and taxation. In addition, on completion of their studies, all students will be able to demonstrate several months of international experience.

The curriculum is internationally-oriented in terms of structure and content. Particular emphasis is placed on an in-depth understanding of the strategies, concepts and processes of companies in their activities within an international context.

Degree awarded

Master of Science (MSc)

Duration of studies

1.5 years/ 3 semesters, 90 credits (ECTS).

Competency goals (CGs) according to AACSB

The overall competency goals and objectives of ESB degree programmes have evolved from the ESB Business School **mission** and are subject to continuous quality assurance processes.

'Within an educational environment that is truly international, we develop leaders who shape global business practice and society responsibly.'

Derived from this target, ESB Business School is committed to achieving distinct learning outcomes in individual programmes. The quality of teaching and learning is measured along these outcomes. The programme goals are rendered in English and follow the international quality standards of AACSB (Association to Advance Collegiate Schools of Business). On the basis of assessment results, curricular improvements may be deemed necessary and thus implemented to help improve learning and teaching within the degree programme and in line with the educational mission of ESB Business School.

The defined competency goals (and objectives) for all ESB programmes include:

- Language proficiency
- Intercultural competence
- Ethical behaviour

- Problem-solving competence
- Functional and methodological competence
- Digital skills in functional and/ or methodological context

Table 1: Competency goals and objectives IACT

LANGUAGE PROFICIENCY	INTERCULTURAL COMPETENCE	ETHICAL BEHAVIOUR	PROBLEM-SOLVING COMPETENCE	FUNCTIONAL COMPETENCE	METHODOLOGICAL COMPETENCE
COMPETENCY GOAL 1	COMPETENCY GOAL 2	COMPETENCY GOAL 3	COMPETENCY GOAL 4	COMPETENCY GOAL 5	COMPETENCY GOAL 6 DIGITAL SKILLS
IACT graduates are proficient in at least one foreign language (admission requirement).	... are interculturally competent.	... are able to manage complex, ethical and legal issues expertly in their professional field and in wider, environmental contexts.	... are skilled at solving complex problems in the domain of international business development.	...are familiar with national and international accounting rules.	...have the skills to apply advanced data analysis.
	... reflect upon the cultural context and its complexities when making decisions in a global business environment.	... are reflexively aware of ethical and legal issues in their professional field. They are able to critically analyze these issues on the basis of normative theory or models.	... analyse complex problems and develop innovative and viable solutions in the domain of international business development.		...have an understanding of advanced data analysis techniques.
	Measure embedded in module M2.4.2 Intercultural Management, assessed by way of IES online test	Measure embedded in module M1.5 Business Ethics, assessed by way of presentation	Measure embedded in module M 4.2 Master Thesis; assessment by academic supervisor and non-bias reviewer	Measure embedded in module M1.3.1 Int. Accounting, assessed by way of exam questions	Measure embedded in module M1.1 International Business Research, assessed by way of case study

		and written exam			
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Qualification profile of graduates

IACT graduates will possess sound knowledge and broad-based competencies for a management career in the field of controlling and finance of internationally-operating companies, as well as in international consulting firms.

The qualification goals of the programme are in detail:

Company-oriented and structured thinking, the ability to analyse and master complex decision-making scenarios, the ability to structure and manage financing projects, to analyse and control functional units as well as professional handling of employees and customers at an international level.

Typical occupational fields are:

- Financial support for the establishment and development of new business activities, especially with an international reference
- Accounting and taxation in an international environment
- Management and financing of international business activities and functional units
- Management in an intercultural environment

Graduates of the degree programme are equally qualified in these occupational fields for work in industry, in the service sector or in consultancy, both in regular and self-employment.

The goals of the programme are in detail:

- Corporate orientation
- Structured thinking
- An ability to analyze and control complex decision scenarios
- Structuring and management of international projects
- Analysis and control of functional units

Professional fields:

- Professional functions in accounting, controlling and tax in an international environment
- Tax advisory
- Auditing
- Consulting

2. Study Structure

For students with study programme-related international experience	
1+2	Lectures, seminars and workshops in German and English
3	Master's thesis usually in cooperation with a company

For students without course-related international experience	
1+2	Lectures, seminars and workshops in German and English
3	International internship semester or semester abroad, also possible for students with study-related experience abroad.
4	Master's thesis usually in cooperation with a company

3. Overview: Modules and Courses

Module	Modules and courses	ECTS in Semester				Workload			Type of course	Language	Assessment	Weight of grade
		1.	2.	3.	4.	SWS/h per week	Self study	Total workload (hrs)				
M1.1	International Business Research	2				2	30	60	Seminar	Engl.	HA (PA/RE)	2/90
M1.2	Controlling & Finance	8				8	120	240			CA / RE / KL (1h)	8/90
M1.2.1	International Controlling (Elective for IBD)	4				4	60	120	Seminar	German	CA	
M1.2.2	International Finance (Elective for IBD)	4				4	60	120	Lecture/Seminar	Engl.	RE/KL (1h)	
M1.3	Accounting & Tax	9				8	150	270			KL (4h)	9/90
M1.3.1	International Accounting (Elective for IBD)	4				4	60	120	Lecture	German	KL (2h)	
M1.3.2	Tax Systems and Income Taxes	5				4	90	150	Lecture	German	KL (2h)	
M1.4	International Business Law & Strategy	4				4	60	120			KL (2h)	4/90
M1.4.1	International Business Law	2				2	30	60	Lecture	German	KL (1h)	
M1.4.2	Strategic Management I	2				2	30	60	Lecture	Engl.	KL (1h)	
M1.5	Business Ethics	5				4	90	150		Engl.	RE / KL (1)	5/90
M1.6	Elective Business Language I (1 out of 5)	2				2	30	60			CA	2/90
M1.6.A	Business English I	2				2						2/90
M1.6.B	Business French I	2				2						2/90
M1.6.C	Business Spanish I	2				2						2/90
M1.6.D	Business Chinese I	2				2						2/90
M1.6.E	Business German I	2				2						2/90
	Sum 1st semester	30				28		900				30/90
M2.1	International Controlling Projects		6			4	120	180		German	PA / RE	6/90
M2.2	International Financial Reporting & Auditing		7			8	90	210			KL (3)	7/90
M2.2.1	International Financial Reporting Standards and Consolidation		4			4			Lecture			
M2.2.2	International Auditing		3			4			Lecture			
M2.3	Tax Accounting & International Taxation		4			4	60	120			KL (2)	4/90
M2.3.1	Tax Accounting		2			2						2/90
M2.3.2	International Taxation		2			2						2/90
M2.4	Applied Management Studies & Intercultural Management		6			6	90	180			PA / KL (2)	6/90
M2.4.1	Strategic Management II		2			2				German		2/90
M2.4.2	Intercultural Management		2			2				Engl.		2/90
M2.4.3	Management Workshops		2			2				Engl./German		2/90
M2.5	Electives International Management (1 out of 3)		5			4	90	150				5/90
M2.5.A	International Human Resources and Diversity Management		5			4	90	150	Seminar	Engl./German	CA	5/90

Module	Modules and courses	ECTS in Semester				Workload			Type of course	Language	Assessment	Weight of grade
		1.	2.	3.	4.	SWS/h per week	Self study	Total workload (hrs)				
M2.5.B	Management and Leadership		5			4	90	150	Seminar	Engl.	CA	5/90
M2.5.C	Strategic Foresight		5			4	90	150	Seminar	Engl.	CA	5/90
M2.6	Elective Business Language II (1 out of 5)		2			2	30	60			CA	2/90
M2.6.A	Business English II		2			2						2/90
M2.6.B	Business French II		2			2						2/90
M2.6.C	Business Spanish II		2			2						2/90
M2.6.D	Business Chinese II		2			2						2/90
M2.6.E	Business German II		2			2						2/90
	SUM 2nd semester		30			28		900				30/90
M3.A	International Business Studies			30			900	900			Gem. intl. HS	30/90
M3.B	International Internship (compulsory for some, see StuPRO)			30		2	870	900				30/90
M15.1	Internship			28						Depend- ing on com- pany/cou ntry	PB	
M15.2	Internship Colloquium			2		2		30	Kolloqu.	Engl.		
M3.C	(International) Internship (voluntary)			30		2	870	900				30/90
M15.1	Internship			28						Depend- ing on com- pany/cou ntry	PB	
M15.2	Internship Colloquium			2		2		30	Kolloqu.	Engl.		
	SUM (additional) 3rd semester			30		0 / 2	870 / 900	900				30/90
M4	Letztes (3rd or 4th) semester			30 (30)			900	900				30/90
M4.1	Advanced Business Simulation			5 (5)		4	30	150		Engl.	CA	5/90
M4.2	Master Thesis			25 (25)			750	750		Engl. / German	MT	25/90
	SUM Final (3rd or 4th) Semester			30 (30)		4		900				30/90
	Summe	30	30	30 (30)				2700 (3600)				

Abbreviations

CA	Continuous Assessment
KL	Written exam (hrs.)
MT	Master Thesis
PA	Project work
PR	Internship
RE	Presentation

4. Modules and Courses

Please find below the descriptions of the modules and individual courses valid for the respective semester.

For examinations/ types of assessments, see overview table.

Please note: due to Covid-19 regulations, deviations from listed teaching, examination and assessment formats are possible.

4.1. M1.1 International Business Research

Module	M1.1
Semester	1. Semester
Duration of module	1 Semester
Type of module	Compulsory
How frequently is the module offered	1 x per semester
Admission requirements	None
Academic level	Master
Transferability of module	Eligible for foreign students with adequate command of English language. Eligibility for other study programmes possible after prior consent of respective lecturer and availability.
Module coordinator/responsible professor	Prof. Roland Heger, PhD Building 17, room 119, Tel.: 07121 271 6012 roland.heger@reutlingen-university.de
Names(s) of lecturer(s)	Prof. Dr. Sebastian Bunnenberg Sebastian.bunnenberg@reutlingen-university.de Prof. Roland Heger, PhD Building/Geb. 17, Room/Raum 119, Tel.: 07121 271 6012 roland.heger@reutlingen-university.de
Language of instruction	English
Credits (ECTS)	2 ECTS
Total workload	60 h (30 h class attendance, 30 h self study)
Contact hours	2 hours per week (SWS); primarily as a teaching block during the block week of the study programme
Type of assessment	Written project report and/or presentation
Weighting of grade	2/90
Learning outcomes	After successful completion of this subject, students should be able to analyse complex problems in business development, and esp. should have developed the following competencies:

	<ul style="list-style-type: none"> • Professional competencies: Students will have developed the ability and skills to analyze complex problems, determine problem-specific analytical methods, and report findings in a scientifically accepted reporting style. Students will be able to apply one multivariate method, and make themselves familiar with the other ones in order to conduct studies and respective analyses themselves. • Methodological competencies: Students will hone their critical thinking and problem solving skills with respect to business modelling, and the application of multivariate methods. They will be able to conduct secondary, and primary research, and know how to cope with incomplete data, as well as how to use secondary data and transform it into useful information. • Social competencies: Due to the interactive nature of the course modules, as well as via group work, students will refine their oral and written communication and their team skills, being able to make positive contributions to team / group projects. • Personal competencies: Students will be confident in the application of analytical methodologies, aware of the vagaries methodological design choices may introduce into an analysis and be critical of the results and interpretation of respective outcomes. They may identify conflicts of interest and resolve them while being aware of project objectives.
<p>Course-specific contributions to AoL competency goals (CG 1 - 6)</p>	<p>CG 4: Students will acquire the skills to analyze, understand, and model complex business problems. Specifically, they will know how to translate research questions into problem cases and which multivariate analysis methods are most suitable to provide answers to specific research questions. They will also know where and how to gather the appropriate data, as well as how to prepare data for one specific multivariate method.</p>
<p>Content / indicative syllabus</p>	<ul style="list-style-type: none"> • Methods and model building • Multivariate models • Data preparation • Exploring one multivariate technique (CA) • Mockup of CA with SPSS • Finding secondary business data • Work on group research project; topics provided by teacher, as well as guidance on how to write a professional report on research findings
<p>Teaching and learning methods</p>	<p>A mixture of learning methods are applied, catering to different learning types:</p> <ul style="list-style-type: none"> • Interactive teaching with discussions • Project work in small groups with written reporting • Individual work on project packages and data files
<p>Miscellaneous</p>	<p>Special emphasis on problem analysis and proper choice of methods; Working with professional statistics software, primarily JMP from SAS; (SPSS also possible)</p>

Indicative reading list	<ul style="list-style-type: none"> • Joseph F. Hair, William C. Black, Barry J. Babin, Rolph E. Anderson, Multivariate Data Analysis: A Global Perspective, 7th Edition, Pearson, 2010 • Journal article about, or using, one multivariate method, e.g. David B. Montgomery, Catherine A. Ramus, Calibrating MBA Job Preferences for the 21st Century, Academy of Management Learning & Education, Vol. 10, No. 1, 2011, pp. 9-26
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4.2. M1.2 Controlling & Finance

Module	M1.2
Semester	1 Semester
Duration of module	1 Semester
Type of module	Compulsory
Courses included in the module	M1.2.1 International Controlling (= Elective M1.3.A for IBD) M1.2.2 International Finance (= Elective M1.3.B for IBD)
How frequently is the module offered	Once per semester
Admission requirements	None from the master's programme Basics of Management Accounting (dt. Kosten- und Leistungsrechnung)
Level	Master
Module coordinator / responsible professor	Prof. Dr. Carmen A. Finckh Tel.: 0175-2060333 Carmen.Finckh@reutlingen-university.de
Credits (ECTS)	8 ECTS
Learning outcomes	The module establishes a common understanding of the topics of international controlling and international finance. The students apply the methods and instruments of international controlling and international finance in a problem-oriented manner. The module creates the basis for in-depth studies in international controlling or international finance in the following semesters.
Examination/ type of assessment	Continuous assessment 50%; Presentation and written exam (1h) 50%
Weighting of grade within programme	8/90

4.2.1. M1.2.1 International Controlling

Module	M1.2.1 (= Elective M1.3.A for IBD)
Type of module	Compulsory
Names(s) of lecturer(s)	Prof. Dr. Carmen A. Finckh Tel. 0175-2060333 Carmen.Finckh@reutlingen-university.de Represented by: Inga Hoffmann: Inga.hoffmann@googlemail.com Manuel Müller: mueller.manuel@live.de
Language of instruction	German
Credits (ECTS)	4 ECTS
Total workload and breakdown	120 h (60 h attendance, 60 h self-study)
Contact hours	4 Semester hour per week (SWS)
Learning outcomes	<ul style="list-style-type: none"> • Professional competencies: <p>The students gain a basic understanding of the challenges in controlling in an internationally-active company with special consideration of the context factors and the coordination requirements. They understand the country-specific differences in the understanding of controlling and can deal with them in a socially competent manner. The students learn to apply the methods and instruments of international controlling in a problem-oriented manner and understand their limitations as well as challenges in implementation. They gain experience in the analysis, evaluation and interpretation of controlling information from the international environment. Students gain a basic understanding of the subject area of supply controlling, as well as the evaluation and analysis of different business models in the context of different products with varying degrees of maturity.</p> • Interdisciplinary, methodological competencies: <p>The students learn about the challenges in the use and further development of management concepts and instruments in the international environment and can transfer this knowledge to other areas. They understand the interrelationships and interfaces of different functional areas for the overall management of international companies (meta-coordination).</p> <p>They understand the connection between management and control in an international context. The students also gain an understanding of the role of controlling in the future working world characterised by volatility, uncertainty, complexity and ambiguity, especially in the context of the commercial evaluation of product innovations.</p>

	<ul style="list-style-type: none"> • Social competencies, key competencies: Students reflect on the different controlling roles in an international context. They gain a deeper understanding of successful cooperation on a horizontal and vertical level within the framework of the various management processes (planning & reporting, decision support, etc.). Students reflect on the ethical behaviour of controllers. • Personal competencies: They understand the requirements for communication competence in the international environment and can better assess their status in this regard as well as further development needs. • Digital competencies: The students are able to deal with digital learning environments (e.g. Microsoft Teams, Zoom) and to present independently elaborated learning contents with the help of the respective software. They acquire basic digital skills of communication, presentation and cooperation in groups.
<p>Course-specific contributions to AoL competency goals (CG 1 - 6)</p>	<p>CG 3: Within performance management, students discuss the behavioural consequences of poorly designed performance management systems for an organization.</p> <p>CG 4: Students analyze different current issues in international controlling and create proposals for improvement. They apply instruments, methods and procedures according the different contexts. They work on different case studies and one business project in cooperation with a company.</p> <p>CG 6: Students analyse and discuss the role of controlling in the context of digitalisation in the company as well as the digitalisation of controlling. They understand the influence of digitalisation on the management and control systems as well as the controlling processes and organisation. Different approaches to the implementation of digitalisation are discussed.</p>
<p>Content / indicative syllabus</p>	<ol style="list-style-type: none"> 1. Introduction to international controlling 2. Trends in controlling (role change, digitalisation etc.) 3. Country-specific differences in controlling 4. Controlling processes in an international environment 5. International performance management and cost management 6. Offer controlling and business model analyses
<p>Teaching and learning methods</p>	<p>Lectures, discussions, exercises, case studies, simulations, study of specialist literature. Independent scientific work in groups, conceptualization and implementation of a lecture for other students (peer-teaching)</p>
<p>Indicative reading list</p>	<p>Required reading</p> <ul style="list-style-type: none"> • Demartini, C., Performance Management Systems. Design, Diagnosis and Use, 2014. • Horváth, P., Gleich, R., Seiter, M. Controlling, 14. Auflage, 2020 • Horváth, P., The Controlling Concept; Cornerstone of Performance Management, 2019. • Neely, A. Business Performance Measurement Unifying Theories and Integrating Practice, 2011. • Rieg, R., Internationales Controlling, 1. Auflage, 2020.

	<ul style="list-style-type: none"> • Schön, D., Planung und Reporting im BI-gestützten Controlling. Grundlagen, Business Intelligence, Mobile BI und Big-Data-Analytics, 2018. <p>References to in-depth literature are provided on the RELAX page of the respective topic or in MS Teams.</p>
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4.2.2. M1.2.2 International Finance

Module	M1.2.2 (= Elective M1.3.B for IBD)
Type of module	Compulsory
Name of lecturer	Prof. Dr. Hans-Martin Beyer Building 5, room 109, Tel.: 07121 271 6025 Hans-Martin.Beyer@reutlingen-university.de
Language of instruction	English
Credits (ECTS)	4 ECTS
Total workload and breakdown	120 h (60 h attendance, 60 h self-study)
Contact hours	4 semester hours per week (SWS)
Learning outcomes of the course	<ul style="list-style-type: none"> • Professional competencies: Students will develop an enhanced understanding of financial statement analysis and corporate M&A transactions and valuation. Specifically, students will be able to apply methods and models to identify and analyze the most relevant financial performance measures for managing a firm. Over and above, students will be able to assess and apply core valuation techniques and methods and to critically discuss valuation concepts applied in practice, as well as IT tools and data sources (i.e. Factset). • Methodological competencies: Students will further enhance their critical thinking and problem solving skills in addition to analytical skills particularly in the fields of statement analysis and company valuation and respective decision making. • Social competencies: Through the interactive nature of the course, students will refine their oral and written communication competence and their team skills. • Personal competencies: Students will be equipped with the necessary knowledge, experiences and competencies to resume a role in the respective fields of professional competence. Conflicting interests and related inter- and intrapersonal conflicts and ethical problems will be assessed and discussed.
Course-specific contributions to AoL competency goals (CG 1 - 6)	CG 2: On the basis of transaction examples and projects, the impacts of international differences on transactions and value of companies and potential approaches to tackle these are discussed.



	<p>CG 4: Students will understand, apply and interpret valuation methods and put them into an international context. Valuation problems are discussed and elaborated in group projects on the basis of scientific studies or practical situations. Students will solve valuation problems in the fields of calculating, normalising and forecasting cash flows, cost of capital and terminal value calculation, and applying such to different valuation approaches.</p>
Content / indicative syllabus	<p>Fundamentals of corporate transactions including types of transactions, transaction stakeholders and their processes.</p> <p>Valuation and assessment concepts and methods with a specific focus on</p> <ul style="list-style-type: none"> • financial statement ratio analysis and market multiples • income/DCF approaches - methodological issues and application • implications of valuing internationally • implications of risk management on value
Teaching and learning methods	<p>Seminar style lecture including presentations by students, case studies, discussions, coaching by instructor, training and application of the Factset financial software / database</p>
Miscellaneous	<p>Guest lectures by external valuation professionals</p>
Indicative reading list	<ul style="list-style-type: none"> • Damodaran, Aswath: Investment Valuation, Wiley, 3rd ed, 2012 • Damodaran, Aswath: The dark side of valuation, Pearson/FT Press, 3rd ed., 2018 • De Luca, Pasquale: Analytical Corporate Valuation: Fundamental Analysis, Asset Pricing and Company Valuation, Springer, 2018 • Fridson, Martin S. & Alvarez, Fernando, Financial Statement Analysis: A Practitioner's Guide, John Wiley & Sons and Financial Statement Analysis Workbook, Wiley, 2011 • Gaughan, Patrick A.: Mergers, Acquisitions, and Corporate Restructurings, Wiley, 7th ed., 2018 • Higgins, Robert C.: Analysis for Financial Management, McGrawHill, 12th ed., 2018 • Jones, Charles P.: Investments – Principles and Concepts, Wiley, 12th ed., 2012 • Joy, Joseph: Diverstitures and Spin-Offs, Springer, 2018 • Koller, Tim/Goedhart, Marc/Wessels, David: Valuation – Measuring and managing the value of companies, Wiley, 6th ed. 2015 (Memo: 7th ed. appears in Nov. 2020) • Reed Lajoux, Alexandra: The Art of M&A – A Merger, Acquisition and Buy-out Guide, McGrawHill, 5th ed., 2019 • Ross, S.A. / Westerfield, R.W. / Jaffe J.F./Jordan, B.D.: Corporate Finance – Core Principles and Applications, McGrawHill, 5th edition, 2015 • Titman, S./ Martin, J.D.: Valuation – The Art and Science of corporate investment decisions, Pearson, 3rd ed., 2015 • Shapiro, Alan C.: Multinational Financial Management, Wiley, 10th ed. 2013



	<p>Supplementary</p> <ul style="list-style-type: none"> • Harrison, W. T., Horngren C. T. et al: Financial Accounting – Global Edition, Pearson, 11th ed., 2018 • http://cpaclass.com/fsa/ratio-01a.htm • https://www.dvfa.de/fileadmin/downloads/Publikationen/Standards/DVFA_Best_Practice_Recommendations_Corporate_Valuation.pdf <p>Further indicative reading list / articles will be introduced during the course.</p>
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M1.3 Accounting & Tax

Module	M1.3
Semester	1. Semester
Duration of module	1 Semester
Type of module	Compulsory
Courses included in the module	M1.3.1 International Accounting (= Elective M1.3.C for IBD) M1.3.2 Tax Systems and Income Taxes
How frequently is the module offered	Once per semester
Level	Master
Module coordinator	Prof. Dr. Dominic Wader Geb. 17, Raum 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Credits (ECTS)	9 ECTS
Learning outcomes	<p>Upon completion of this module, students should have the following competencies:</p> <ul style="list-style-type: none"> • Professional competencies: Building on basic knowledge, in-depth knowledge in the field of (international) accounting and taxation should be acquired. • Interdisciplinary competencies, professional skills: Deepen critical thinking and analytical skills. Through a principle-based approach, students gain the ability to apply general principles to concrete problems and situations and to discuss existing problem solutions. • Social skills, key competencies: Through the seminar-style teaching format, students sharpen their ability to engage in discussions and their competence to critically question their own position. • Personal competencies: Students gain the necessary knowledge, experience and skills to apply in relevant professional careers. According to the objectives of the programme, this is possible for both professional and consulting careers.

Examination/ type of assessment	Written exam (4h)
Weighting of grade within programme	9/90

4.2.3. M1.3.1 International Accounting

Module	M1.3.1 (= Elective M1.3.C for IBD)
Type of module	Compulsory
Name of lecturer	Prof. Dr. Dominic Wader Building 17, room 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Language of instruction	German
Credits (ECTS)	4 ECTS
Total workload and breakdown	120 h (60 h attendance, 60 h self-study)
Contact hours	4 Semester hour per week (SWS)
Learning outcomes of the course	<ul style="list-style-type: none"> ● Professional competencies: Building on basic knowledge, in-depth knowledge in the area of (international) accounting, in particular accounting in accordance with national and international accounting standards, should be acquired ● Methodological competencies: Deepen critical thinking and analytical skills. Through a principle-based approach, students gain the ability to apply general principles to concrete problems and situations and to discuss existing problem solutions. ● Social competencies: The seminar-style teaching format will sharpen the ability to discuss and the competence to critically question one's own position. ● Personal competencies: Students will gain the necessary knowledge, experience and skills to apply in relevant professional careers. According to the objectives of the programme, this is possible for both professional and consulting careers.
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 4: Students will understand, apply and interpret the conceptual and technical aspects of international accounting. Hereby they will solve cases in various areas of accounting.</p> <p>CG 5: Students will have an in-depth understanding of national and international accounting rules and be able to analyse differences between them.</p>
Content / indicative syllabus	Accounting according to national and international accounting standards <ol style="list-style-type: none"> 1. Principles of accounting 2. Recognition, measurement and disclosure rules 3. Accounting of fixed assets 4. Accounting for current assets

	<p>5. Accounting of equity</p> <p>6. Accounting for provisions</p> <p>7. Accounting for liabilities</p> <p>8. Deferred taxes</p> <p>9. Income statement</p>
Teaching and learning methods	Seminar-style teaching with discussions, case studies and coaching by the instructor
Indicative reading list	<ul style="list-style-type: none"> • Pellens/Fülbier/Gassen/Sellhorn: Internationale Rechnungslegung, 11. Edition 2021, Schäffer-Poeschel Verlag. • Coenenberg/Haller/Schultze: Jahresabschluss und Jahresabschlussanalyse, 26. Edition 2021, Schäffer-Poeschel Verlag (separate exercise book). • Beck'scher Bilanz-Kommentar: Handelsbilanz – Steuerbilanz, 12. Edition 2020, Beck Verlag.

4.2.4. M1.3.2 Tax Systems and Income Taxes

Module	M1.3.2
Type of module	Compulsory
Name of lecturer	<p>WP/StB Prof. Dr. Gerhard Braun gerhard.braun@rwt-gruppe.de</p> <p>WP/StB Klaus Schabel klaus.schabel@rwt-gruppe.de</p>
Language of instruction	German
Credits (ECTS)	5 ECTS
Total workload and breakdown	150 h (60 h attendance 90 h self study)
Contact hours	4 Semester hour per week (SWS)
Learning outcomes	<ul style="list-style-type: none"> • Professional competencies: In the area of tax systems, knowledge of the elements of the tax system and all major types of taxes are provided. In the income taxes area, this is expanded to include in-depth knowledge of company-related income taxation. • Methodological competencies: Deepen critical thinking and analytical skills. Through a principle-based approach, students gain the ability to apply general principles to concrete problems and situations and to discuss existing problem solutions. • Social competencies: The seminar-style teaching format sharpens the ability to discuss and critically question one's own position.

	<ul style="list-style-type: none"> Personal competencies: Students gain the necessary knowledge, experience and skills to apply in relevant careers.
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 3: Students discuss and reflect on the consequences of legal and ethical misconduct.</p> <p>CG 4: Students will understand the background of personal and institutional taxation as well as value-added taxes and apply the knowledge in solving several case studies.</p> <p>CG 5: In the area of income taxation, students will gain an additional understanding of accounting rules.</p>
Content / indicative syllabus	<ol style="list-style-type: none"> Systematics of taxation and overview of the main types of taxes Tax procedural law (especially tax code) Income tax with emphasis on corporate taxation Corporate income tax Trade tax Basic features of the transformation tax law Value-added tax Basic principles of real estate transfer tax Main features of inheritance and gift tax Basic features of real estate tax
Teaching and learning methods	Seminar-style teaching with discussions, case studies and coaching by the instructor
Miscellaneous	Lecture is conducted by professional tax advisors.
Indicative reading list	<ul style="list-style-type: none"> Bornhofen, M. und Bornhofen, M. C.: Steuerlehre 1, 40. Auflage 2019, Gabler Verlag Stobbe, Thomas: Steuern kompakt, 16. Auflage 2019, Verlag Wissenschaft & Praxis Halaczinsky und Hendricks: Steuerrecht und betriebliche Steuerlehre, 2014, Beck Juristischer Verlag

4.3. M1.4 International Business Law & Strategy

Module	M1.4
Semester	1. Semester
Duration of module	1 Semester
Type of module	Compulsory
Courses included in the module	M1.4.1 International Business Law M1.4.2 Strategic Management I
How frequently is the module offered	Once per semester
Admission requirements	None
Level	Master
Module coordinator/responsible professor	Prof. Dr. Philipp von Carlowitz Building 5, room 201, Tel.: 07121 271 3017 philipp.von-carlowitz@reutlingen-university.de
Credits (ECTS)	4 ECTS
Learning outcomes	<ul style="list-style-type: none"> • Professional competencies: Importance and linkage of legal topics in implementable strategy development; understanding of the complexity of strategy development using the example of the consideration of legal framework conditions • Methodological competencies: Ability to understand and classify legal facts; application of the strategic set of instruments to real strategic situations of companies • Social competencies: Intercultural teamwork skills through group work in the preparation of cases; presentation and discussion skills in the presentation of complex issues • Personal competencies: Change of perspective and analytics to link different topics; dealing with complex, wide-ranging issues; focusing on the essentials
Examination/ type of assessment	Joint final exam (2 x 1h)
Weighting of grade within programme	4/90

4.3.1. M1.4.1 International Business Law

Module	M1.5.1
Type of module	Compulsory
Name of lecturer	Prof. Dr. Markus Conrads markus.conrads@reutlingen-university.de
Language of instruction	German
Credits (ECTS)	2 ECTS
Total workload	60 h (30 h attendance, 30 h self-study)
Contact hours	2 hours per week (SWS)
Learning outcomes	<ul style="list-style-type: none"> • Professional competencies: Students acquire knowledge of the fundamentals of German private commercial law as well as its practical application to legal issues in business life. • Interdisciplinary competencies, professional competencies: Students can examine simple legal questions from a legal point of view and find a solution. • Social competencies, key competencies: Legal argumentation and discussion, written and oral communication skills • Personal competencies: Awareness of legal issues and problems; ability to engage in legal argumentation and discussion
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 3: Students reflect in case study discussion the consequences of legal and ethical misbehaviour.</p> <p>CG 4: Students analyze cases and solve legal problems of international cooperations by applying the conceptual framework of business law.</p>
Content / indicative syllabus	<p>The lecture deals with topics from German and international commercial law:</p> <ol style="list-style-type: none"> 1. German Commercial Code (HGB) as special law for merchants 2. Special regulations for commercial transactions and commercial purchase in the HGB 3. Development of commercial law in Europe 4. Comparison of German with French and English commercial law 5. CISG as an internationally unified law 6. Drafting contracts in international trade in goods
Teaching and learning methodology	Interactive course with discussions, practical examples, test questions, exercises
Indicative reading list	<ul style="list-style-type: none"> • Conrads, Markus, Internationales Kaufrecht, Berlin/Boston 2017 • Conrads, Markus/Schade, Friedrich, Internationales Wirtschaftsprivatrecht, 2. Auflage München 2012

4.3.2. M1.4.2 Strategic Management I

Module	M1.4.2
Type of module	Compulsory
Name of lecturer	Prof. Dr. Philipp von Carlowitz Building 5, room 201, Tel.: 07121 271 3017 philipp.von-carlowitz@reutlingen-university.de
Language of instruction	English
Credits (ECTS)	2 ECTS
Total workload and breakdown	60 h (30 h attendance, 30 h self-study)
Contact hours	2 hours per week (SWS)
Learning outcomes of the course	<p>Upon completion of this course, students will have obtained the following competencies:</p> <ul style="list-style-type: none"> • Professional competencies: Critically understand the complexity of strategy development and the ability to link different aspects of business in a long term perspective; ability to scrutinize existing strategies for consistency and doability. • Methodological competencies: Problem solving in strategic management issues also in international context; step-by-step development of strategies • Social competencies: Argue for or against positions in front of audiences; develop results in discussions in various team set ups; apply effective written and oral communication skills • Personal competencies: Awareness of own potential in analyzing and assessing strategy issues; awareness for own argumentation skills and ability to deal with complex issues
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 2: On the basis of some case studies, the topic of internationalization strategy of companies is discussed as one strategic option, identifying the complexity of cross-border business.</p> <p>CG 4: The main feature of the course is to apply strategic management tools to deal with complex and uncertain situations in the business environment and to come up with feasible and realistic long-term strategies.</p>
Content / indicative syllabus	<ul style="list-style-type: none"> • What is Strategy & Levels of Strategy • Strategic Analysis I: External Analysis • Strategic Analysis II: Internal Analysis • Developing Strategic Options • Growth Strategies • Strategies in a Globalized World
Teaching and learning methods	Lectures, cases, discussions, exercises, reading assignments on important topics of strategic management. Main focus is on case studies to be prepared in self-study and discussed in class.

Indicative reading list	<ul style="list-style-type: none"> • Hungenberg, Harald: Strategisches Management in Unternehmen. Wiesbaden, Springer Gabler 2014 • Lynch, Richard, Strategic Management. Harlow, England ; Pearson 2018 • Morschett, Dirk, Schramm-Klein, Hanna, Zentes, Joachim: Strategic international management. Text and cases, Berlin, Wiesbaden 2015
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4.4. M1.5 Business Ethics

Module	M1.5
Semester	1 Semester
Duration of module	1 Semester
Type of module	Compulsory
How frequently is the module offered	Once per semester
Level	Master
Module coordinator / responsible professor	Prof. Dr. iur. Bernd Banke Building 5, room 112, Tel.: 07121 271 6013 bernd.banke@reutlingen-university.de
Name of lecturer	Prof. Dr. iur. Bernd Banke
Language of instruction	German
Credits (ECTS)	5 ECTS
Total workload and breakdown	150 h (60 h attendance, 90 h self-study)
Contact hours	4 hours per week (SWS)
Examination/ type of assessment	Presentations plus 1 hour written exam
Weighting of grade within programme	5/90
Learning outcomes	<p>Upon completion of this course, participants will have developed the following competencies:</p> <p>Professional competencies:</p> <ul style="list-style-type: none"> • Following a six-step management approach developed by the IWWC students will be taught to develop ethical awareness in moral challenges in business. They will be able to analyse the challenges, find values to orientate and implement these into management procedures. <p>Methodological competencies:</p> <ul style="list-style-type: none"> • Knowledge and capability to transfer theoretical knowledge on given, real problems in daily business life by going through 6 steps of ethics management applicable in all situations:



	<p>a) Analysis of the situation given (by applying the theory of social systems and / or other analytic approaches) b) Definition of the ethical problem c) Analysis of the (ethical and economic) arguments</p> <ul style="list-style-type: none"> d) Risks and challenges e) Evaluation and decision f) Implementation in the management systems <p>Social competencies:</p> <ul style="list-style-type: none"> Improvement of communication skills by: Theory: introduction of basic knowledge of communication theories: e.g. Watzlawik and others, Schulz von Thun, transaction analysis Practice: case studies in team work and class discussions <p>Personal competencies:</p> <ul style="list-style-type: none"> Gaining personal confidence by acquiring knowledge, skills and capabilities to approach ethical and moral problems occurring in their professional life Ambition and engagement are strengthened in team and class discussions. Personal flexibility and autonomy are trained.
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 3: Ethical awareness, ethical analysis and application of ethics theories are the core elements of the class. The students demonstrate, by their course contributions, that they improve their skill to analyse, apply, to critically reflect and to justify decisions, based on theoretical, ethical knowledge and interactive argumentation. The module includes an embedded assessment based on group presentations and an individual written exam.</p>
Content / indicative syllabus	<p>Theory of social functional systems Theories of Business Ethics Theory of Values Management Case studies on Business Ethics and Values Management Communication in Management and within a Business Environment</p>
Teaching and learning methods	<p>Seminaristic teaching style Case studies Combination of digital teaching and learning videos, online and face-to-face classes All of above based on the e-learning tool 'Relax' If (due to Corona challenges) possible: 2 day block seminar</p>
Miscellaneous	<p>Guest presentations</p>
Indicative reading list	<ul style="list-style-type: none"> Noll, Bernd: Wirtschafts- und Unternehmensethik in der Marktwirtschaft, 2013 Crane, Andrew / Matten, Dirk: Business Ethics, 2010 Lütge, Christoph: Handbook of the Philosophical Foundations of Business Ethics, 2013 Banke, Bernd: Wirtschaftsethik 1: Einführung in die Theorien der Ethik; 2019 Banke, Bernd: Wirtschaftsethik 2: Wirtschaftsethik in der Praxis; 2019

4.5. M1.6 Electives Business Language I (1 out of 5)

Module	M1.6
Semester	1 Semester (two-semester programme)
Duration of module	1 Semester (two-semester programme)
Type of module	Elective
Courses included in the module	M1.6.A Business English I M1.6.B Business French I M1.6.C Business Spanish I M1.6.D Business Chinese I M1.6.E Business German I
Frequency of module	Once per semester
Admission requirements	None / (admission test for grouping Business French, Spanish, Chinese, German)
Academic level	Master
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability
Responsible professor /module coordinator	Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de
Credits (ECTS)	2
Learning outcomes	Language skills at respective language level (see language for details)
Type of assessment/ prerequisites for awarding credits	Continous assessments (CA) consisting of: written assignment (40%), oral assignment (40%), active participation and attendance (20%). All continuing assessments are determined at the course level. WS20-21: All courses will be taught fully online, including live Zoom sessions and asynchronous activities. Specific content will vary depending on the language and the language level.
Weighting of grade	2/90

4.5.1. M1.6.A Business English I

Module	M1.6.A
Type of module	Elective
Admission requirements	There is no language placement test for Business English. All students are expected to already have a high proficiency level upon admission to the programme.
Academic level	Master. Course is conducted at C1.2 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability
Lecturer's name See ESB website for contact details.	Depends on semester: Lucas Ogden, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de

Language of instruction	English
Credits (ECTS)	2
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly SWS or total contact hours	2 hours per week (SWS)
Learning outcomes	<p>Over the course of two semesters, students complete two consecutive levels of one language. After the successful completion of this course, students should have developed:</p> <ul style="list-style-type: none"> • Professional competencies: <ul style="list-style-type: none"> – Students will confidently conduct a product review using written and verbal business English. – Students will confidently use verbal and written business English in a variety of scenarios, including difficult or challenging scenarios. – Students will practice editing and critical feedback skills. – Students will confidently conduct a persuasive presentation a business topic in English. – Students will conduct a professional business meeting. – Students will apply extended business and economics-related terminology in simulations and discussions. • Methodological competencies: <ul style="list-style-type: none"> – Students will integrate content knowledge of core programme curriculum to research, analyze, critique and evaluate a business scenario, then write a persuasive paper based on the scenario. – Students will apply appropriate grammar, punctuation and spelling conventions when writing. – Students will hone in different strategies for writing reports and persuasive papers. • Social competencies: <ul style="list-style-type: none"> – Students will apply networking and teambuilding skills within a multicultural context. – Students will collaborate with peers from various cultural backgrounds to problem-solve business scenarios. – Students will develop skills for communicating under stress, especially in intercultural contexts. – Students will compare/contrast the impact of cultural dimensions in different business scenarios. – Students will confidently and professionally discuss ideas and state a position during a business meeting. • Personal competencies: <ul style="list-style-type: none"> – Students will confidently use the English language for different purposes, including business situations. – Students will improve their vocabulary and skills based on their individual competency level.
Content / indicative syllabus	The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). Content will be adapted to the needs of the students.



Business English Boot Camp

Learning Objectives:

1. Assess own grammar needs
2. Apply English grammar rules
3. Compare strategies for writing a report versus writing a persuasive paper

Writing a product review & making recommendations

Learning Objectives:

1. Identify the parts of a business report
2. Identify common business words used in a report
3. Make recommendations
4. Use proper voice and register (formal, informal, neutral)
5. Write a business report

Intercultural business communication

Learning Objectives:

1. Understand how cultural background influences communication
2. Compare/contrast the impact of cultural dimensions in a business scenario
3. Communicating under stress
4. Identify ways to deal with stress at work (conflict resolution approaches)
5. Formulate solution and express self in Business English

Case Study 1

Learning Objectives:

1. Identify key vocabulary words and their synonyms
2. Edit a paragraph for conciseness
3. Ethical hot seat
4. Identify elements of ethical communication
5. Choose a communication approach that best fits a given business scenario

Case Study 2

Learning Objectives:

1. Identify parts of a business meeting agenda
2. Create an effective agenda
3. Apply appropriate words and phrases used when discussing ideas at a meeting.
4. Confidently state a position
5. Conduct a business meeting while following the agenda

Elevator pitch

Learning Objectives:

1. Discuss the purpose of an elevator pitch
2. Identify the parts of an elevator pitch
3. Create & deliver an elevator pitch

Managing change & conflict

Learning Objectives:

1. Using Business English, state a position after taking different perspectives into consideration

	<p>2. Use technology tools to communicate virtually</p> <p>Presentations/paper Learning Objectives:</p> <p>1. Persuade an audience using written and verbal Business English</p>
Teaching and learning methods	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.
Miscellaneous	The Business English courses are tailored to the needs of the IACT and IBD students.
Indicative reading list	<p><u>Reading materials used in class will reflect current topics in business. Sources may include newspapers, journals, news reports, etc. For this reason, this Indicative reading list section only reflects grammar and writing skills books.</u></p> <ul style="list-style-type: none"> • COBUILD English Grammar. The source of authentic English (2017). Harper Collins. ISBN-13 978-0008135812 • Business English: The Writing Skills You Need for Today's Workplace (2016). By Andrea B. Geffner, Barron's Publishers ISBN 1438006969, 9781438006963 • How to Write Effective Business English: Your guide to excellent professional communication (2012). By Fiona Talbot, Kogan Ltd. Publishers. ISBN 978 0 7494 9729 3

4.5.2. M1.6.B Business French I

Module	M1.6.B
Type of module	Elective
Admission requirements	Language placement test
Academic level	Master; for French, courses are offered at the B1 to C1 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability of seats
Name of lecturer(s) For contact details, see ESB website.	<p>Depends on course level: For Business French: Anne-Marie Labbé, Veronique Förstel, otherwise contact:</p> <p>Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de</p> <p>Prof. Dr. Niamh O'Mahony Building 17, room 113, Tel.: 07121 271 3028 Niamh.Omahony@reutlingen-university.de</p>
Language of instruction	French
Credits (ECTS)	2
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly SWS or total contact hours	2 hours per week (SWS)

<p>Learning outcomes</p>	<p>Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed:</p> <ul style="list-style-type: none"> • Professional competencies: <ul style="list-style-type: none"> – Students will improve their language skills, while – increasing their knowledge of basic business terminology in the target language. <ul style="list-style-type: none"> ○ Students will demonstrate best practices for business communication skills in the target language. – On all levels, students will improve their communication skills according to their individual capabilities. – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student’s personal context (studies, internships). • Methodological competencies: <ul style="list-style-type: none"> – Students will analyze and discuss different topics related to business communication. • Social competencies: <ul style="list-style-type: none"> – Students will interact in the target language for various purposes and with different types of audiences. – Students will improve their intercultural awareness and intercultural communication competencies. • Personal competencies: <ul style="list-style-type: none"> – Students will improve self-confidence using the target language for different purposes, including business situations. – Students will become familiar with France as well as the ways of life and business life in French-speaking countries. – Students will become aware of current economic developments and problems in French-speaking countries.
<p>Content / indicative syllabus</p>	<p>The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).</p>
<p>Teaching and learning methods</p>	<p>All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.</p>
<p>Miscellaneous</p>	<p>The Business French courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions.</p>
<p>Indicative reading list</p>	<p><u>Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.</u></p> <p>For Business French:</p> <ul style="list-style-type: none"> – To be announced in class (depends on the course level).

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4.5.3. M1.6.C Business Spanish I

Module	M1.6.C
Type of module	Elective
Admission Requirements	Language placement test
Academic level	Master; for Spanish, courses are offered at the A1 to C1.2 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability of seats
Name of lecturer(s) For contact details, see ESB website.	Depends on course level: For Business Spanish: Yolanda Guevara, Esteban Caballero, Francis Figueroa, Maria Engracia Lopez Sanchez, Pilar Vega, Lilliam Rojas-Klaus, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de
Language of instruction	Spanish
Credits (ECTS)	2
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly SWS or total contact hours	2 hours per week (SWS)
Learning outcomes	<p>Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed:</p> <ul style="list-style-type: none"> • Professional competencies: <ul style="list-style-type: none"> – Students will improve their language skills, while – increasing their knowledge of basic business terminology in the target language. <p>Students will demonstrate best practices for business communication skills in the target language.</p> <ul style="list-style-type: none"> – On all levels, students will improve their communication skills according to their individual capabilities. – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships). • Methodological competencies: <ul style="list-style-type: none"> – Students will analyze and discuss different topics related to business communication.

	<ul style="list-style-type: none"> • Social competencies: <ul style="list-style-type: none"> – Students will interact in the target language for various purposes and with different types of audiences. – Students will improve their intercultural awareness and intercultural communication competencies. • Personal competencies: <ul style="list-style-type: none"> – Students will improve self-confidence using the target language for different purposes, including business situations. – Students will become familiar with Spain and Latin-American countries as well as the ways of life and business life in Spanish-speaking countries. – Students will become aware of current economic developments and problems in Spanish-speaking countries.
Content / indicative syllabus	The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).
Teaching and learning methods	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.
Miscellaneous	The Business Spanish courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions.
Indicative reading list	<p><u>Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.</u></p> <p><u>The textbooks/workbooks listed below will be used in conjunction with these additional materials.</u></p> <p>For Business Spanish:</p> <ul style="list-style-type: none"> • Meta Profesional A1-A2 Spanisch für den Beruf (2018)/Klett • Meta Profesional B1 Spanisch für den Beruf (2018)/ Klett • Further Indicative reading list sources will be announced in class, especially for higher levels.

4.5.4. M1.6.D Business Chinese I

Module	M1.6.D
Type of module	Elective
Admission Requirements	Language placement test only if student has prior knowledge of Chinese in the first session
Academic level	Master; for Chinese, courses are offered at the A1 to B1 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability of seats
Name of lecturer(s) For contact details, see ESB website.	<p>Depends on course level: For Business Chinese: Xiaohui Xu, Ying Feng, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de</p>

	<p>Prof. Dr. Niamh O´Mahony Building 17, room 113, Tel.: 07121 271 3028 Niamh.Omahony@reutlingen-university.de</p>
Language of instruction	Chinese
Credits (ECTS)	2
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly SWS or total contact hours	2 hours per week (SWS)
Learning outcomes	<p>Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed:</p> <ul style="list-style-type: none"> ● Professional competencies: <ul style="list-style-type: none"> – Students will improve their language skills, while – increasing their knowledge of basic business terminology in the target language. <p>Students will demonstrate best practices for business communication skills in the target language.</p> <ul style="list-style-type: none"> – On all levels, students will improve their communication skills according to their individual capabilities. – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student’s personal context (studies, internships). ● Methodological competencies: <ul style="list-style-type: none"> – Students will analyze and discuss different topics related to business communication. ● Social competencies: <ul style="list-style-type: none"> – Students will interact in the target language for various purposes and with different types of audiences. – Students will improve their intercultural awareness and intercultural communication competencies. ● Personal competencies: <ul style="list-style-type: none"> – Students will improve self-confidence using the target language for different purposes, including business situations. – Students will become familiar with China as well as the ways of life and business life in China. – Students will become aware of current economic developments and problems in China.
Content / indicative syllabus	The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).

Teaching and learning methods	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.
Miscellaneous	The Business Chinese courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions.
Indicative reading list	<u>Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.</u> For Business Chinese: – To be announced in class (depends on the course level).

4.5.5. M1.6.E Business German I

Module	M1.6.E
Type of module	Elective
Admission requirements	Language placement test (exchange students must demonstrate basic knowledge of German language in order to participate in regular programme lectures. The Business German course is in addition to the regular lectures).
Academic level	Master; for German, courses are offered at the A1 to C1.2 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability of seats
Name of lecturer(s) For contact details, see ESB website.	Depends on course level: For Business German: Dr. Karen Diehl, Josefine Kohle-Hempel, Susanne Lindner, Gabriele Cwejn, Martin Böhler, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de
Language of instruction	German
Credits (ECTS)	2
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly (SWS)	2 hours per week (SWS)
Learning outcomes	Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: <ul style="list-style-type: none"> ● Professional competencies: <ul style="list-style-type: none"> – Students will improve their language skills, while – increasing their knowledge of basic business terminology in the target language. <p>Students will demonstrate best practices for business communication skills in the target language.</p> <ul style="list-style-type: none"> – On all levels, students will improve their communication skills according to their individual capabilities.

	<ul style="list-style-type: none"> – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student’s personal context (studies, internships). • Methodological competencies: <ul style="list-style-type: none"> – Students will analyze and discuss different topics related to business communication. • Social competencies: <ul style="list-style-type: none"> – Students will interact in the target language for various purposes and with different types of audiences. – Students will improve their intercultural awareness and intercultural communication competencies. • Personal competencies: <ul style="list-style-type: none"> – Students will improve self-confidence using the target language for different purposes, including business situations. – Students will become familiar with Germany as well as the ways of life and business life in German-speaking countries. – Students will become aware of current economic developments and problems in German-speaking countries but especially in Germany.
Content / indicative syllabus	The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).
Teaching and learning methodology	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.
Miscellaneous	The Business German courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions.
Indicative reading list	<p><u>Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.</u></p> <p>For Business German:</p> <ul style="list-style-type: none"> – To be announced in class (depends on the course level).

M2.1 International Controlling Projects

Module	M2.1
Semester	2 Semester
Duration of module	1 Semester
Type of module	Compulsory
How frequently is the module offered	Once per semester
Admission requirements	Successful completion of 'M1.2.1 International Controlling'
Level	Master
Module coordinator / responsible professor	Prof. Dr. Carmen A. Finckh Tel.: 0175-2060333 Carmen.Finckh@reutlingen-university.de
Name of lecturer	
Language of instruction	German
Credits (ECTS)	6 ECTS
Total workload and breakdown	180 h (approx. 15 h attendance hours project team coaching, 165 h self-study and project work)
Contact hours	4 Semester hours per week (SWS)
Examination/ type of assessment	Research or company-related projects and presentation The assessment criteria are announced at the beginning of each semester via a supplementary course description on Relax.
Weighting of grade within programme	6/90
Learning outcomes	<ul style="list-style-type: none"> Professional competencies: Company-related projects: Application of controlling knowledge to solve real management problems in an international environment. Research-related projects: Topic-specific, in-depth scientific examination and reflection of differences between theory and implementation in practice. Both: Professional application of project management tools (acquisition, planning, implementation, documentation, presentation and marketing of results). Interdisciplinary competencies, professional qualifications: Independent project work preferably in an international company or on an international issue or Independent application of research theories and methods to current issues in controlling (digitalisation, role change, sustainability) and independent use or structuring of tools for virtual collaboration and application of agile working methods. Social competencies, key competencies: Development of project management skills

	<p>Professional written and oral project communication in the digital environment and on the basis of professional tools</p> <p>Self-organisation and cooperation in diverse project teams, both personally and virtually</p> <ul style="list-style-type: none"> • Individual competencies: <ul style="list-style-type: none"> Use of project coaching support Dealing with complexity and ambiguity Understanding and recognising implications of cross-level connections
<p>Course-specific contributions to AoL competency goals (CG 1 - 6)</p>	<p>CG 4: In addition to the course content of International Controlling, the students apply and deepen their knowledge in international controlling in changing or adopting methods, concepts, instruments in international controlling and/or the international controlling organisation. They work on concrete international controlling challenges in close cooperation with companies (real cases) or without companies (case studies) for improvement. They improve their extracurricular skills by collaborating both physically and virtually.</p> <p>CG 6: Research projects: Scientific analyses and discussions on the digital transformation in management accounting and the role of management accounting in cross-company transformation processes (e.g. sustainability, digitalisation) or Company-related projects: Evaluation, conception or implementation of (partial) solutions in the context of the digital transformation of management accounting processes or the organisation (e.g. role change)</p>
<p>Content / indicative syllabus</p>	<p>Execution of an international, practice- or research-oriented controlling project in arrangement with the university lecturer</p> <p>Participation in at least three project team coaching sessions</p> <ul style="list-style-type: none"> • 1st meeting to agree on the project • 2nd session to present the interim results • 3rd session to present the final results <p>Final project documentation or scientific article</p>
<p>Teaching and learning methods</p>	<p>Group-oriented project work plus supportive project team coaching (hybrid: virtual and face-to-face)</p>
<p>Miscellaneous</p>	<p>Supplementary course descriptions will be made available at the beginning of each semester via Relax or MS Teams.</p>
<p>Indicative reading list</p>	<ul style="list-style-type: none"> • Burghardt, M. Projektmanagement: Leitfaden für die Planung, Überwachung und Steuerung von Projekten 2018 • Fiedler, R., Controlling von Projekten: Mit konkreten Beispielen aus der Unternehmenspraxis –alle Aspekte der Projektplanung, Projektsteuerung und Projektkontrolle 2020. <p>Plus, specific recommendations for the respective project teams</p>

M2.2 International Financial Reporting & Auditing

Module	M2.2
Semester	2. Semester
Duration of module	1 Semester
Type of module	Compulsory
Courses included in the module	M2.2.1 International Financial Reporting Standards and Consolidation M2.2.2 International Auditing
How frequently is the module offered	Once per semester
Level	Master
Module coordinator / responsible professor	Prof. Dr. Dominic Wader Geb. 17, Raum 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Credits (ECTS)	7 ECTS
Learning outcomes	<p>Upon completion of this module, students should have the following competencies:</p> <ul style="list-style-type: none"> Professional competencies: Building on basic knowledge, in-depth knowledge in the field of international accounting, consolidation and auditing should be acquired. Interdisciplinary competencies, professional skills: Deepen critical thinking and analytical skills in the field of accounting and auditing. Social skills, key competencies: The seminar-style teaching format will sharpen discussion skills and the ability to critically question one's own position. Personal competencies: The course concept helps students learn to deal with previously unfamiliar problems and increase their problem-solving and decision-making skills.
Examination/ type of assessment	Written exam (3h)
Weighting of grade within programme	7/90

4.5.6. M2.2.1 International Financial Reporting Standards and Consolidation

Module	M2.2.1
Type of module	Compulsory
Name of lecturer	WP/StB Michael Jetter / WP/StB Gregor Bartle RWT Crowe GmbH Michael.jetter@rwt-gruppe.de

	<p>Prof. Dr. Dominic Wader Geb. 17, Raum 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de</p>
Language of instruction	<p>English: International Financial Reporting Standards and German: Consolidation / Konsolidierung</p>
Credits (ECTS)	4 ECTS
Total workload and breakdown	<p>120 h 60 h Class attendance, 30 h self-study</p>
Contact hours	4 Semester hours per week (SWS)
Learning outcomes	see module-level
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 4: Students will understand, apply and interpret the conceptual and technical aspects of international financial reporting standards as well as consolidated financial statements. The underlying theoretical concepts are elaborated and discussed. In particular, students will solve cases, for instance in the fields of accounting for employee benefits or share-based payments or the consolidation of investments, joint ventures and associates in an international context.</p> <p>CG 5: Students will have an in-depth understanding of national and international accounting and consolidation rules and be able to analyse differences between them</p>
Content / indicative syllabus	<p>International Financial Reporting Standards</p> <ol style="list-style-type: none"> 1. IAS 16 Property, plant and equipment 2. IFRS 15 Revenue from contracts with customers 3. IAS 19 Employee benefits 4. IAS 36 Impairment of assets 5. IFRS 9 Financial instruments 6. IFRS 2 Share-based payments 7. IAS 7 Statements of cash flows <p>Consolidation</p> <ol style="list-style-type: none"> 1. Duty to prepare consolidated financial statements 2. Scope of a group 3. Consolidation of investments 4. Debt consolidation 5. Consolidation of interim results 6. Deferred taxes in consolidated financial statements
Teaching and learning methods	Seminar-style teaching with discussions, case studies and coaching by the instructor
Miscellaneous	Guest lectures
Indicative reading list	<ul style="list-style-type: none"> • Pellens/Fülbier/Gassen/Sellhorn: Internationale Rechnungslegung, 11. Auflage 2021, Schäffer-Poeschel Verlag. • Coenenberg/Haller/Schultze: Jahresabschluss und Jahresabschlussanalyse, 26. Auflage 2021, Schäffer-Poeschel Verlag (separates Übungsbuch)

	<ul style="list-style-type: none"> • Küting/Weber: Der Konzernabschluss, 14. Auflage 2018, Schäffer-Poeschel Verlag
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4.5.7. M2.2.2 International Auditing

Module	M2.2.2
Type of module	Compulsory
Name of lecturer	Prof. Dr. Dominic Wader Geb. 17, Raum 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Language of instruction	German
Credits (ECTS)	3 ECTS
Total workload and breakdown	90 h (60 h class attendance, 30 h self-study)
Contact hours	4 Semester hours per week (SWS)
Learning outcomes	see module-level
Course-specific contributions to AoL competency goals (CG 1 - 6)	CG 3: The course makes explicit references to ethical aspects. In particular, students will be discussing accounting fraud and its implications for accounting and auditing. CG 4: Students will understand, apply and interpret both conceptual and technical aspects of international auditing. The underlying theoretical concepts, especially the approach of business risk auditing, are elaborated and discussed. In applying this, students will solve cases both in conceptual aspects of an audit and in auditing specific areas of accounting, such as inventories.
Content / indicative syllabus	<ol style="list-style-type: none"> 1. Corporate governance 2. Institutional aspects of auditing 3. Legal foundation of the statutory audits 4. Process of statutory audits 5. Quality and risk management in an audit firm
Teaching and learning methods	Seminar-style teaching with discussions, case studies and coaching by the instructor
Miscellaneous	Guest lectures
Indicative reading list	<ul style="list-style-type: none"> • Graumann: Wirtschaftliches Prüfungswesen, 6. Auflage 2020, nwb-Verlag. • Hense/Ulrich (Hrsg.): WPO-Kommentar, 3. Auflage 2018, IDW-Verlag. • Marten/Quick/Ruhnke: Wirtschaftsprüfung, 6. Auflage 2020, Schaeffer-Poeschel-Verlag

M2.3 Tax Accounting & International Taxation

Module	M2.3
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Semester	2. Semester
Duration of module	1 Semester
Type of module	Compulsory
Courses included in the module	M2.3.1 Tax Accounting M2.3.2 International Taxation
How frequently is the module offered	Once per semester/1x je Semester
Admission requirements	M 1.3
Level	Master
Module coordinator / responsible professor	Prof. Dr. Dominic Wader Geb. 17, Raum 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Credits (ECTS)	4 ECTS
Content / indicative syllabus	See lecture-level
Examination/ type of assessment	Written exam (2h)
Weighting of grade within programme	4/90 (50 % Tax Accounting; 50 % International Taxation)

4.5.8. M2.3.1 Tax Accounting

Module	M2.3.1
Type of module	Compulsory
Name of lecturer	Florian Döttling florian.doettling@mazars.de
Language of instruction	German
Credits (ECTS)	2 ECTS
Total workload and breakdown	60 h (30 h class attendance, 30 h self-study)
Contact hours	2 Semester hours per week (SWS)
Learning outcomes	<p>After successful completion of this subject, students should have developed the following competencies:</p> <ul style="list-style-type: none"> • familiarity with tax rules concerning the tax balance sheet. Students will practice some basic tax abilities by applying the rules they have learned in fictional cases. • ability to think in a structured manner about accounting and valuation of assets and liabilities; developing competencies to assimilate new knowledge alone or in a group • Participants will study under the guidance of the lecturer in class as well as studying individually outside of the class. Students will learn

	to handle a considerable amount of unfamiliar and complex material within a limited timeframe.
Course-specific contributions to AoL competency goals (CG 1 - 6)	CG 4: Students will understand the legal background of tax accounting and apply the knowledge in solving several case studies in this area. CG 5: In the area of tax accounting students will gain an in-depth understanding of accounting rules.
Learning outcomes	<ol style="list-style-type: none"> 1. Basic idea of the tax balance sheet 2. Accounting and valuation of assets in the tax balance sheet 3. Accounting and valuation of liabilities in the tax balance sheet 4. Accounting and valuation of further balance sheet items
Teaching and learning methods	A large part of the theory will be taught through lecture-style class along with a group discussion format to discuss problems during class.
Indicative reading list	<ul style="list-style-type: none"> • Wolfram Scheffler (2018): Besteuerung von Unternehmen II (C.F. Müller) • (Additional readings as required)

4.5.9. M2.3.2 International Taxation

Module	M2.3.2
Type of module	Compulsory
Name of lecturer	Gregor Bartle gregor.bartle@rwt-gruppe.de
Language of instruction	German
Credits (ECTS)	2 ECTS
Total workload and breakdown	60 h (30 h class attendance, 30 h self-study)
Contact hours	2 Semester hours per week (SWS)
Learning outcomes	<p>After successful completion of this subject, students should have developed the following competencies:</p> <ul style="list-style-type: none"> • familiarity with international taxation concepts. Students will practice some basic tax abilities by applying the rules they have learned in fictional case studies. • ability to think in a structured manner about international taxation; developing competencies to assimilate new knowledge alone or in a group. • Due to the interactive nature of the course modules, as well as via group work, students will refine their oral and written communication and their team skills; being able to make positive contributions to team / group projects. • Participants will study under the guidance of the lecturer in class as well as studying individually outside of the class. Students will learn to handle a considerable amount of unfamiliar and complex material within a limited timeframe.

Course-specific contributions to AoL competency goals (CG 1 - 6)	CG 4: Students will understand the background of international taxation and apply the knowlegde in solving several case studies in this area.
Learning outcomes	<ol style="list-style-type: none"> 1. Concepts in international taxation 2. Inbound taxation 3. Outbound taxation 4. Double tax conventions 5. Transfer pricing 6. International tax planning 7. Anti tax avoidance rules
Teaching and learning methods	Interactive lecture, case studies, discussions
Indicative reading list	<ul style="list-style-type: none"> • Wilke/Weber (2018), Lehrbuch Internationales Steuerrecht, NWB Verlag • Brähler (2014), Internationales Steuerrecht, SpringerGabler Verlag • Further Indicative reading list will be announced in class.

4.6. M2.4 Applied Management Studies & Intercultural Management

Module	M2.4
Semester	2 Semester
Duration of module	1 Semester
Type of module	Compulsory
Courses included in the module	M2.4.1 Strategic Management II M2.4.2 Intercultural Management M2.4.3 Management Workshops
How frequently is the module offered Angebots	Once per semester
Admission requirements	Successful completion of M1.4.2 Strategic Management I
Level	Master
Module coordinator / responsible professor	Prof. Dr. Dominic Wader Building 17, room 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Credits (ECTS)	6 ECTS
Learning outcomes	In this module, application and practice of management will be trained. Learning outcomes of module parts are detailed with respective course descriptions.
Examination/ type of assessment	Project work in: M2.4.2 Intercultural Management (30%) und M2.4.3 Management Workshops (30%) Exam in M2.4.1 Strategic Management II (2h; 40%)
Weighting of grade within programme	6/90

4.6.1. M2.4.1 Strategic Management II

Module	M2.4.1
Type of module	Compulsory
Name of lecturer	Prof. Dr. Carmen A. Finckh Tel.: 0175-2060333 Carmen.Finckh@reutlingen-university.de
Language of instruction	German
Credits (ECTS)	2
Total workload and breakdown	60 h (30 h attendance, 30 h self-study)
Contact hours	2 semester hours per week (SWS)
Learning outcomes	<ul style="list-style-type: none"> Professional competencies:

	<p>Develop, discuss and reflect on differences in requirements, processes and competencies between transformation, strategy implementation and change management processes</p> <p>Discuss and reflect on specific requirements for transformations in the context of digitalisation and sustainability</p> <p>Gain an overview of the strategy process and the location of strategy implementation</p> <p>Design, review or optimise implementation concepts</p> <p>Identify and professionally manage implementation challenges</p> <p>Get to know and test innovative approaches.</p> <ul style="list-style-type: none"> • Interdisciplinary competencies, professional empowerment: Further develop change competencies, develop and deepen systemic organisational understanding • Social competencies, key competencies: Recognise resistance to change and learning to deal with it competently; self-management and collaboration in different project teams • Personal competencies: Reflect on own learning and change processes
<p>Course-specific contributions to AoL competency goals (CG 1 - 6)</p>	<p>CG 2: Students discuss the requirements in strategy implementation in different contexts (e.g. non-profit/profit, large/small size company, different industries, family-owned companies). They apply the theory in different business simulations.</p> <p>CG 3: Students discuss behavioural aspects of organizational change processes and apply the knowledge in a business simulation.</p> <p>CG 4: Students apply their conceptual knowledge about strategy implementation (concepts, methods, instruments, processes, cultural/behavioural aspects) in specific business simulations for change management.</p> <p>CG 6: Students can develop appropriate implementation concepts for digitalisation strategies which can accompany their implementation.</p>
<p>Content / indicative syllabus</p>	<ul style="list-style-type: none"> • Transformation, strategy implementation and change management • Agile, strategy-focused organisations • Concepts and methods • Context-specific change management • Testing innovative approaches
<p>Teaching and learning methods</p>	<p>Lectures, case studies, digital simulation workshops</p>
<p>Miscellaneous</p>	<p>On a case-by-case basis, representatives from the respective field are invited to present and discuss selected topics.</p>
<p>Indicative reading list</p>	<ul style="list-style-type: none"> • Kaplan, R.S., Norton, D. P., The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment, Boston: Harvard Business School Press, United States of America 2001.

	<ul style="list-style-type: none"> • Kaplan, R.S., Norton D.P., Alignment. Using the Balanced Scorecard to create corporate synergies, Boston (Mass.), Boston: Harvard Business School Press, United States of America 2006. • Kolks, Uwe (1990): Strategieimplementierung. Ein anwenderorientiertes Konzept. Wiesbaden: Dt. Univ.-Verl. (DUV). • Kotter, John P. (2010): Leading change: Boston, Mass.: Harvard Business School Press, 2010. • Lauer, Thomas (2014): Change-Management. Grundlagen und Erfolgsfaktoren. 2. Aufl. 2014. Berlin, Heidelberg. • Raps, Andreas (2017): Erfolgsfaktoren der Strategieimplementierung. Konzeption, Instrumente und Fallbeispiele. 4rd ed. • Ross, Beath, Mocker (2019), Designed for Digital, MIT Press, Cambridge, Massachusetts, 2019. • Scharmer, Otto; Kaufer, Katrin (2013): Leading from the emerging future. From ego-system to eco-system economies. 1st ed. San Francisco. • Scharmer, C. Otto (2019): Essentials der Theorie U: Grundprinzipien und Anwendungen: Carl-Auer Verlag. • Wunder, Thomas (2016): Essentials of Strategic Management. Effective Formulation and Execution of Strategy: Schäffer-Poeschel Verlag für Wirtschaft Steuern Recht GmbH. • Wunder; T. (Hrsg.; 2019): Rethinking Strategic Management. A. Aufl. Cham, Switzerland: Springer International Publishing.
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4.6.2. M2.4.2 Intercultural Management

Module	M2.2.2
Type of module	Compulsory
Name of lecturer	Prof. Baldur Veit, LL.D. Building 3, room 218, Tel. 07121/271-1004 Baldur.Veit@reutlingen-university.de
Language of instruction	English
Credits (ECTS)	2 ECTS
Total workload and breakdown	60 h (30 h class attendance, 30 h self-study)
Contact hours	2 hours per week (SWS)
Learning outcomes	<p>The goals of the course are to bring the students to a closer understanding of various cultural mindsets and to highlight intercultural business connections. Raising awareness for foreign cultures and behavioural patterns are also primary goals.</p> <p>The students should be ready to:</p> <p>assess the influence of cross-cultural differences in international business relationships and their own behaviour to set those differences; prepare adequately for new intercultural situations</p>

Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 2: Students work in teams and discuss several intercultural case studies. Students' level of intercultural competence will be assessed by way of an online test (Intercultural Effectiveness Scale). Students reflect on their intercultural knowledge and understanding and their behavioural strategies in a project report and will get feedback on this.</p> <p>CG 3: Ethical aspects of diversity are discussed as part of the intercultural management challenges.</p> <p>CG 4: Students discuss and evaluate various case studies from challenging international business situations.</p>
Content/ indicative syllabus	<p>Specific cultural knowledge for selected industrial and emerging economies in the areas of cultural history, policy, religion, ethics, societal rules, economic backgrounds, behaviour and communication rules, negotiation norms.</p>
Teaching and learning methods	<p>Interactive lecture, homework, case studies, presentations, class room simulation of an intercultural business meeting</p>
Miscellaneous	<p>Simulation of a first meeting of representatives from 2 companies from 2 different countries.</p>
Indicative reading list	<ul style="list-style-type: none"> • Cultures and Organizations: Software of the mind: Intercultural cooperation and its importance for survival (2010), 3rd edition, Geert Hofstede, Gert Jan Hofstede and Michael Minkov, McGraw-Hill, ISBN 978-0-07-166418-9 • Erin Meyer (2014) : The Culture Map: Breaking Through the Invisible Boundaries of Global Business, Hachette Book Group, USA, ISBN 978-1-61-039-2501 • Richard D. Lewis (2010): When Cultures Collide-Leading Across Cultures, 3rd edition, ISBN 978-1-904-838029 • Helen Deresky (2011): International Management; Managing Across Borders and Cultures. Text and Cases, 7th edition, Pearson, ISBN 978-0-13-254555-6 • Kiss, Bow or Shake Hands (2006), 2nd edition, Terri Morrison and Wayne A. Conaway, Adams Media, ISBN 1-59337-368-6 • Fred Luthans, Jonathan P.Doh (2009), International Management: Culture, Strategy, and behaviour, 7th edition, McGraw-Hill, Part II, The role of culture, ISBN 978-0-07-128314-4 • Browaeys, Marie-Joëlle; Price, Roger (2016): Understanding Cross-Cultural Management. Second Edition. Essex: Pearson (3rd ed.). • Holden, N., Michailova, S., & Tietze, S. (Eds.) (2015): The Routledge Companion to Cross-Cultural Management. London, New York: Routledge. • Wildman, J. L., Griffith, R. L., & Armon, B. K. (Eds.) (2016): Critical Issues in Cross Cultural Management. Basel: Springer International Publishing.

4.6.3. M2.4.3 Management Workshops

Module	M2.4.3
Type of module	Compulsory

Name(s) of lecturer(s)	Various professors and company lecturers Prof. Dr. Dominic Wader Building 17, office 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Language of instruction	English / German
Credits (ECTS)	2 ECTS
Total workload and breakdown	60 h (30 h attendance, 30 h self-study)
Contact hours	2 hours per week (SWS); primarily as a teaching block during the block week of the study programme
Learning outcomes	<ul style="list-style-type: none"> • Professional competencies: Participants will develop an advanced understanding of theoretical and practical aspects of business administration and various business models. • Methodological competencies: ability to analyze and critically assess business models and management issues; problem solving in management issues. • Social competencies: argue for or against positions in front of audiences; develop results in discussions in various team set ups; apply effective written and oral communication skills. • Personal competencies: awareness of own potential in analyzing and assessing business models and management issues; awareness for own argumentation skills.
Course-specific contributions to AoL competency goals (CG 1 - 6)	CG 4: Students discuss and evaluate various real life case studies with company representatives.
Content/ indicative syllabus	Discuss current topics of management with executives of well-known companies
Teaching and learning methods	Case studies, presentations, discussions From time to time, case studies take place at various companies (external visits)

4.7. M2.5 Electives International Management (1 out of 3)

Module	M2.5
Semester	2 Semester
Duration of module	1 Semester
Type of module	Elective (1 aus 3)
Courses included in the module	M2.5.A International Human Resource & Diversity Management M2.5.B Management & Leadership M2.5.C Strategic Foresight
How frequently is the module offered	Each semester
Admission requirements	Knowledge from the first semester of the programme
Level	Master
Module coordinator / responsible professor	Prof. Dr. Dominic Wader Building 17, office 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Credits (ECTS)	5 ECTS
Learning outcomes	<ul style="list-style-type: none"> • Professional competencies: The qualification goal is to take on personnel responsibility taking into account national and cultural influences. • Interdisciplinary competencies, professional qualifications: The students are able to establish connections and cross-links between different areas of business administration and to integrate them into an overall framework. • Social competencies, key competencies: Students learn and deepen social skills and further develop their personality. • Personal competencies: The students become competent interlocutors and are able to communicate in a qualified manner with responsible persons in companies and develop solutions to problems for companies.
Examination/ type of assessment	Depends on elective (see lecture-level)
Weighting of grade within programme	5/90

4.7.1. M2.5.A International Human Resource and Diversity Management

Module	M2.5.A
Type of module	Elective
Name of lecturer	Prof. Dr. Carmen A. Finckh Tel.: 0175-2060333 Carmen.Finckh@reutlingen-university.de and Prof. Dr. Hermann Lassleben Tel.: 07121 271 6019 hermann.lassleben@reutlingen-university.de
Language of instruction	English/German
Credits (ECTS)	5 ECTS
Total workload and breakdown	150 h (60 h attendance, 90 h self-study)
Contact hours	4 semester hours per week (SWS)
Learning outcomes	<ul style="list-style-type: none"> • Professional competencies: International Diversity Management (IDiM): The participants understand the essential theories of diversity management and their implementation in practice. They are able to participate in and lead discussions on the topics of international diversity management in a professionally competent manner. They are aware of the global and national development of diversity and further develop their diversity management skills. International Human Resource Management (IHRM): Participants gain an overview of IHRM, its theoretical foundations and the current challenges of HRM in multinational companies (MNC). They know and understand country-specific differences of HRM and their context. They are able to take on personnel responsibility taking into account national and cultural influences. • Interdisciplinary competencies, professional qualifications: International Diversity Management (IDiM): Participants are able to critically assess concepts and models of IDiM and apply them situationally. They are able to efficiently access the most diverse aspects of IDiM and transfer learned procedures. They will be able to link IDiM with strategy and organisational theory, HR and change management as well as corporate management. International Human Resource Management (IHRM): The participants can critically assess and apply concepts and models of IHRM. They can quickly and efficiently familiarise themselves with new topics and tasks in IHRM and analyse and solve personnel problems in an international context. • Social competencies, key competencies:

	<p>International Diversity Management (IDiM): Participants learn to discuss, reflect and develop their position and role as future managers with regard to the management of diversity. They understand the challenges of diversity management in the implementation of strategies and in daily business.</p> <p>International Human Resource Management (IHRM): Participants learn to organise themselves in a team and to represent their own points of view, but also to develop understanding for the opinions and positions of others. They are able to understand and manage the specific dynamics of international teams.</p> <ul style="list-style-type: none"> ● Personal competencies: <p>International Diversity Management (IDiM): The participants are aware of their own diversity characteristics and their own behaviour. They can recognise and assess their role as managers in the IDiM environment and deal with it competently. They have another practice field to further develop their self-organisation, reflection, communication and conflict management skills.</p> <p>International Human Resource Management (IHRM): Participants are aware of the cultural boundaries of their personality and their behaviour. They understand how IHRM trends affect their own career planning and employability. They are able to deal with ambiguity and manage staff from different backgrounds.</p>
<p>Course-specific contributions to AoL competency goals (CG 1 - 6)</p>	<p>CG 2: Students reflect upon the complexities of international corporations regarding HR topics, e.g. demographical opportunities in the workforce worldwide. They discuss and assess differences in diversity management worldwide.</p> <p>CG 3: HR and diversity management focus on behavioural aspects in management. The idea is to develop a mindset for a humane-orientated and diversity-sensible management style.</p> <p>CG 4: In diversity management, students train their problem solving competencies in case studies about typical workplace conflicts. On an institutional level, they train their skills to further develop non-profit and profit organization for the challenges of HR and diversity management.</p> <p>CG 6: Students analyse, evaluate and discuss the influence of digitisation on the diversity dimensions (e.g. influence of social networks on gender issues).</p>
<p>Content / indicative syllabus</p>	<p>International Diversity Management (IDiM):</p> <ul style="list-style-type: none"> ● Types and theory of Diversity ● Social and Cultural Identity ● Personality and Cognitive Diversity ● Diversity Management in Institutions ● Gender Diversity Management in Organization ● Communication and Conflict Management <p>International Human Resource Management:</p> <ul style="list-style-type: none"> ● Culture and IHRM

	<ul style="list-style-type: none"> • International Staffing & Assignments • International Performance Management • International Training and Development • International Leadership
Teaching and learning methods	Lectures, discussions, exercises, case studies, study of specialist literature, independent scientific work in groups
Miscellaneous	<p>On a case-by-case basis, practitioners are invited to present and discuss selected topics.</p> <p>Presentations and references to in-depth literature are provided on the RELAX page or MS Teams of the module.</p>
Indicative reading list	<p>International Diversity Management (IDiM):</p> <p>Beham, B.; Straub, C.; Schwalbach, J., Managing Diversity in Organizations, Wiesbaden 2012</p> <p>Danowitz, M. A.; Hanappi-Egger, Edeltraud; Mensi-Klarbach, Heike, Diversity in organizations. Concepts and practices, New York 2012</p> <p>Loden, M., Implementing diversity, Chicago 1996.</p> <p>Thomas, K., Diversity resistance in organizations, New York 2008</p> <p>Klarsfeld A. International Handbook on Diversity Management at Work: Country Perspectives on Diversity and Equal Treatment / Ed. by A. Klarsfeld. 2. ed. Edward Elgar Pub. Ltd; 2014. Accessed March 9, 2021.</p> <p>Rahnfeld C. Diversity-Management: Zur Sozialen Verantwortung von Unternehmen / von Claudia Rahnfeld. Springer VS; 2019.</p> <p>Özbilgin MF, Bartels-Ellis F, Gibbs P. Global Diversity Management: A Fusion of Ideas, Stories and Practice / Edited by Mustafa F. Özbilgin, Fiona Bartels-Ellis, Paul Gibbs. 1st ed. 2019. Springer; 2019.</p> <p>Vedder, G., Göbel, E., Fallstudien zum Diversity Management, Mering 2011.</p> <p>International Human Resource Management:</p> <p>Collings, D. (2015), The Routledge Companion to International Human Resource Management. London: Routledge.</p> <p>Dowling, P., Festing, M., & Engle, A. (2013), International Human Resource Management (6/e). Andover: Cengage.</p> <p>Christiansen, L. C., Biron, M., Farndale, E. & Kuvaas, B. (2018), Global Human Resource Management Casebook (2/e). New York: Routledge.</p> <p>Latukha, M. (2018), Talent Management in Global Organizations. Cham: Springer.</p> <p>Reiche, S. B., Harzing, A.-w. & Tenzer, H. (2019), International Human Resource Management (5/e). Los Angeles: Sage.</p> <p>Guo, Y., Dowling, P. J. & Rammal, H. G. (2016), Global Talent Management and Staffing in MNEs. Bingley: Emerald.</p> <p>Malik, A. (2018), Strategic HRM and Employment Relations: An International Perspective. Singapore: Springer.</p> <p>Quinlan, C., Babin, B., Carr, J., Griffing, M., & Zikmund, W. G. (2015), Business Research Methods (1/e). Andover: Cengage.</p>

4.7.2. M2.5.B Management and Leadership

Module	M2.5.B
Type of module	Elective
Name of lecturer	Prof. Dr. Florian Kapmeier Building 5, office 111, Tel.: 07121 271 3104 Florian.Kapmeier@reutlingen-university.de
Language of instruction	English
Credits (ECTS)	5 ECTS
Total workload and breakdown	150 h (60 h attendance, 90 h self-study)
Contact hours	4 hours per week (SWS)
Learning outcomes of the course	<p>Why do so many business strategies fail? Why do so many others fail to produce lasting results? Why do many businesses suffer from periodic crises, fluctuating sales, earnings, and morale? Why do some firms grow while others stagnate? How do once-dominant firms lose their competitive edge? And how can a firm identify and design high-leverage policies, policies that are not thwarted by unanticipated side effects?</p> <p>Accelerating economic, technological, social, and environmental change challenge managers to learn at increasing rates. And we must increasingly learn how to design and manage complex systems with multiple feedback effects, long time delays, and nonlinear responses to our decisions. Yet learning in such environments is difficult, precisely because we never confront many of the consequences of our most important decisions. Effective learning in such environments requires methods to develop systems thinking, to represent and assess such dynamic complexity and tools managers can use to accelerate learning throughout an organization.</p> <p>Upon completion of this strategy course, participants will have developed the following competencies:</p> <ul style="list-style-type: none"> ● Professional competencies: Students are introduced to systems thinking and the system dynamics modeling methodology. They apply system dynamics to corporate challenges in the area of strategy, organizational change, and policy design. Students will learn to visualize a business organization in terms of the structures and policies that create dynamics and regulate performance. In particular, they will improve their understanding of the ways in which an organization's performance is related to its internal structure and operating policies as well as those of customers, competitors, and suppliers. Students will use simulation models, management flight simulators, and case studies to develop conceptual and modeling skills for the design and management of organizations in a dynamic world. They will learn principles for effective use of modeling in the real world. ● Methodological competencies: Students will develop an understanding of dynamic complexity, inherent in most business situations of policy-design and decision-making. They will learn how to carefully analyze complex systems, understand



	<p>overtime-behaviour, and the impacts of time delays, non-linear relationships, and feedback. Students will learn to recognize and deal with situations where policy interventions are likely to be delayed, diluted, or defeated by unanticipated reactions and side effects. Students get to work with role playing games, simulation models, case studies, and management flight simulators to develop principles of policy design for successful management of complex strategies. Through thinking in interdisciplinary relationships and translating these into simulation models, students develop a better understanding of interactions between organizations, their customers and suppliers and vertical structures within organizations. They will have a chance to use state of the art software for computer simulation and gaming (no prior computer modeling experience is needed).</p> <ul style="list-style-type: none"> ● Social competencies: Students will improve their ability to work in teams in order to analyze complex business challenges. They will also refine their oral and written communication skills because of the interactive nature of the course. Through team work under time pressure and diversity in class, students will develop social and intercultural skills, including giving and receiving feedback. ● Personal competencies: Students will improve their analytical and problem-solving skills. Students will be better aware of dynamic complexity. They will learn about their own position and the impact of own behaviour, policy-design, and strategic decision-making on the complex system in which they themselves – as decision-makers – are embedded.
<p>Course-specific contributions to AoL competency goals (CG 1 - 6)</p>	<p>CG 2: Students collaborate in international teams to develop solutions to societal and corporate issues. These issues are mostly issues that have international impact, thus students also reflect on the cultural dimensions</p> <p>CG 3: Ethical aspects do play an important role in this course, be it in understanding the dynamics of epidemics and vaccinations, the dynamics of companies growing too quickly, which is often followed by a bust, the critical aspect of (too much) consumption in the affluent countries of the world and the reflection on what really makes humans happy. A special focus of the class is the realizing of the differences in wealth of the different countries of the world when we play the simulation-based roleplay World Climate. Here, international students represent different nations and blocks of the world, and they need to find an internationally valid agreement on how to reduce GHG emissions in order to stabilize the temperature rise below 2 °C over pre-industrial times. Students realize very well the tension between the developed and the developing countries of the world.</p> <p>CG 4: In this course, students realize that many management tools cut off feedback loops that the world actually consists of. Students learn a different way of thinking of how to approach complex issues that the world is dealing with, including feedback-loops, time delays, and non-linearities – all of which combined enable students to realize the roots of counterintuitive behaviour of problem situations.</p>



	CG 6: Students develop and analyze simulation models, using the system dynamics methodology, using differential equation modeling and continuous time simulation. Simulation models include natural, technical, and social systems.
Content/ indicative syllabus	<ul style="list-style-type: none"> • Strategic business dynamics: purpose, tools and concepts • Model building • Problem definition and model purpose • Causal loop diagrams & stock-and-flow-diagrams to grasp complexity • Dynamics of stocks and flows, feedback • Understanding the dynamics of simple systems • Analyzing systems and creating robust policies • Network externalities, complementarities, and path dependence • New technologies • Interactions of operations, strategy, and HR policy: the case of People Express • Re-engineering the supply chain in a high-velocity industry • Late, expensive, and wrong: The dynamics of project management • Understanding today's impact of personal and management decisions on climate change • Cutting corners and working overtime: Service quality management
Teaching and learning methods	Interactive lecture, group work, independent literature study, case studies, business simulation models, and management flight simulators
Miscellaneous	Guest lecture, if applicable
Indicative reading list	<p>Required reading</p> <ul style="list-style-type: none"> • Sterman, J.D. (2000), Business Dynamics. Systems Thinking and Modeling for a Complex World, Boston et al.: Irwin McGraHill, 2000 • Schlesinger, Leonard A., and Debra Whitestone (2000), People Express (A). Boston, MA: Harvard Business Publishing, 2000, Case No. 9-483-103 <p>Recommended reading</p> <ul style="list-style-type: none"> • Lyneis, J.M. (1999), System Dynamics for Business Strategy: A Phased Approach, in: System Dynamics Review, 15, 1999, 1, pp. 37-70 • Morecroft, J.D.W. (2007), Strategic Modelling and Business Dynamics: A Feedback Systems Approach, Chichester: Wiley 2007 • Morecroft, J.D.W. and Sterman, J.D. (Eds., 1994), Modeling for Learning Organizations, Portland: Productivity Press 1994 • Rahmandad, H. and Sterman, J.D. (2012), Reporting Guidelines for Simulation-Based Research in Social Sciences, in: System Dynamics Review, 28, 2012, 4, pp. 396-411 • Repenning, N. and Sterman, J.D. (2001), Nobody Ever Gets Credit for Fixing Problems that Never Happened: Creating and Sustaining Process Improvement, in: California Management Review, 43, 2001, 4, pp. 64-88

	<ul style="list-style-type: none"> Warren, K. (2008), Strategic Management Dynamics, Chichester: Wiley 2008
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4.7.3. M2.5.C Strategic Foresight

Module	M2.5.C
Type of module	Elective
Name of lecturer	Prof. Dr. Jan Oliver Schwarz jan.schwarz@reutlingen-university.de
Language of instruction	English
Credits (ECTS)	5 ECTS
Total workload and breakdown	150 h (60 h class attendance, 90 h self-study)
Contact hours	4 hours per week (SWS)
Learning outcomes	<ul style="list-style-type: none"> Professional competencies: Students will develop skills on how to deal with dynamic, complex and uncertain business environments, in particular in regard to the future, long term strategy formulation and decision making, by applying principles of strategic foresight and tools such as trend research, scenario planning or business wargaming. Methodological competencies: Students will enhance their decision-making skills by challenging mental models and being introduced to making decisions under uncertainty. Social competencies: Students will apply their oral and written communication skills through the interactive nature of the course. Furthermore, they will apply their team skills by developing results in discussions in various team set-ups. Personal competencies: Students will gain knowledge and competencies in analyzing and assessing changes in the business environment and linking these insights to strategy formulation and will gain experience in working and collaborating in a virtual environment.
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 4: Students will be able to know and to apply methods of strategic foresight as a relevant planning instrument.</p> <p>CG 6: Students gain an understanding on how digitalization will impact industries and the business models in the future.</p>
Content/ indicative syllabus	<ul style="list-style-type: none"> Introduction to Strategic Foresight Process of Strategic Foresight Selected tools of Strategic Foresight: trend research, delphi technique, scenario planning, business wargaming Case studies on Strategic Foresight approaches

	<ul style="list-style-type: none"> • Development of scenarios based on a real case provided by a firm • Strategic thinking
Teaching and learning methods	<ul style="list-style-type: none"> • Besides lectures on the theoretical background of Strategic Foresight, cases will be provided • The core of the course will be the development of scenarios • Blend of online and offline learning
Miscellaneous	<ul style="list-style-type: none"> • The development of scenarios, following the scenario planning approach of Royal Dutch Shell, will be based on a real case provided by a firm. The scenarios and the strategic implications will be presented to senior executives of the firm. • Occasional guest speaker
Indicative reading list	<ul style="list-style-type: none"> • Day, G. S., & Schoemaker, P. J. H. (2006). <i>Peripheral vision: detecting the weak signals that will make or break your company</i>. Boston: Harvard Business School Press. • Krupp, S., & Schoemaker, P. J. H. (2014). <i>Winning the Long Game: How Strategic Leaders Shape the Future</i>. New York: Public Affairs. • Liebl, F., & Schwarz, J. O. (2010). Normality of the future: Trend diagnosis for strategic foresight. <i>Futures</i>, 42(4), 313–327. • Ramirez, R., & Wilkinson, A. (2016). <i>Strategic Reframing: The Oxford Scenario Planning Approach</i>. Oxford: Oxford Publishing. • Rohrbeck, R. (2011). <i>Corporate Foresight: Towards a Maturity Model for the Future Orientation of a Firm</i>. Heidelberg: Physica-Verlag. • Rohrbeck, R., & Kum, M. E. (2018). Corporate foresight and its impact on firm performance: A longitudinal analysis. <i>Technological Forecasting and Social Change</i>, in press, 1–30. • Rohrbeck, R., & Schwarz, J. O. (2013). The value contribution of strategic foresight: Insights from an empirical study of large European companies. <i>Technological Forecasting and Social Change</i>, 80(8), 1593–1606. • Schoemaker, P. (2012). <i>Profiting From Uncertainty: Strategies for Succeeding No Matter What the Future Brings</i>. New York: Free Press. • Schoemaker, P. J. H. (1995). Scenario planning: A Tool for Strategic Thinking. <i>MIT Sloan Management Review</i>, 36(2), 25–40. • Schwarz, J. O., Ram, C., & Rohrbeck, R. (2018). Combining scenario planning and business wargaming to better anticipate future competitive dynamics. <i>Futures</i>. • van der Heijden, K. (1996). <i>Scenarios: The Art of Strategic Conversation</i>. Chichester: John Wiley & Sons.

4.8. M2.6 Electives Business Language II (1 out of 5)

Module	M2.6
Semester	2 Semester (two-semester programme)
Duration of module	1 Semester (two-semester programme)
Type of module	Elective
Courses included in the module	M2.6.A Business English II M2.6.B Business French II M2.6.C Business Spanish II M2.6.D Business Chinese II M2.6.E Business German II
Frequency of module	Once per semester
Admission requirements	None
Academic level	Master
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability
Responsible professor / module coordinator	Prof. Yoany Beldarrain (Ph.D) Building 5, office 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de
Credits (ECTS)	2 ECTS
(Module) learning outcomes	Language skills at respective language level (see language for details)
Type of assessment/ prerequisites for awarding credits	Continous assessments (CA) consisting of: written assignment (40%), oral assignment (40%), active participation and attendance (20%). All continuing assessments are determined at the course level. WS20-21: All courses will be taught fully online, including live Zoom sessions and asynchronous activities. Specific content will vary depending on the language and the language level.
Weighting of grade	2/90

4.8.1. M2.6.A Business English II

Module	M2.6.A
Type of module	Elective
Admission requirements	Successful completion of Business English I.
Academic level	Master; course is conducted at C1.2 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability of seats
Name of lecturer(s) For contact details, see ESB website.	Depends on semester: Steven Kerns, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, office 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de

Language of instruction	English
Credits (ECTS)	2 ECTS
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly SWS or total contact hours	2 hours per week (SWS)
Learning outcomes	<p>Over the course of two semesters, students complete two consecutive levels of one language. After the successful completion of this course, students should have developed:</p> <ul style="list-style-type: none"> • Professional competencies: <ul style="list-style-type: none"> – Students will confidently and appropriately use common Business English buzzwords, idioms and phrases. – Students will confidently use negotiation tactics. • Methodological competencies: <ul style="list-style-type: none"> – Students will apply appropriate grammar, punctuation and spelling conventions when writing. – Students will compare/contrast the differences when doing business in the eastern versus western cultures. • Social competencies: <ul style="list-style-type: none"> – Students will apply networking and teambuilding skills within a multicultural context. – Students will collaborate with peers from various cultural backgrounds to problem-solve business scenarios. – Students will confidently and professionally discuss ideas. • Personal competencies: <ul style="list-style-type: none"> – Students will confidently use the English language—verbally—for different purposes, including business situations and job interviews. – Students will improve their vocabulary and skills based on their individual competency level.
Content / indicative syllabus	<p>The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).</p> <p>Preparing for the job market Learning Objectives:</p> <ol style="list-style-type: none"> 1. Compare/contrast different CV styles from different countries/job markets 2. Write a professional cover letter/submission email 3. Professional/business etiquette for expressing interest in job postings 4. Demonstrate interview skills (telephone, virtual, firing squad, case interviews) 5. S.M.A.R.T goals <p>International/intercultural communication Learning Objectives:</p> <ol style="list-style-type: none"> 1. Use diplomatic language within different cultural contexts 2. East meets west comparison

	<p>3. Professional negotiation tactics & persuasion</p> <p>Open topics depending on need</p> <ol style="list-style-type: none"> 1. Business buzz words and idioms 2. Written communication (grammar, style, etc) 3. Verbal communication 4. Expressing cause & effect
Teaching and learning methodology	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, case studies, etc., depending on individual student needs.
Miscellaneous	The Business English courses are tailored to the needs of the IACT and IBD students.
Indicative reading list	<p><u>Reading materials used in class will reflect current topics in business. Sources may include newspapers, journals, news reports, etc. For this reason, this Indicative reading list section only reflects grammar and writing skills books.</u></p> <ul style="list-style-type: none"> • COBUILD English Grammar. The source of authentic English (2017). Harper Collins. ISBN-13 978-0008135812 • Business English: The Writing Skills You Need for Today's Workplace (2016). By Andrea B. Geffner, Barron's Publishers ISBN 1438006969, 9781438006963 • How to Write Effective Business English: Your guide to excellent professional communication (2012). By Fiona Talbot, Kogan Ltd. Publishers. ISBN 978 0 7494 9729 3

4.8.2. M2.6.B Business French II

Module	M2.6.B
Type of module	Elective
Admission requirements	Successful completion of Business English I.
Academic level	For French, courses are offered at the B1 to C1 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability
Name of lecturer(s) For contact details, see ESB website.	<p>Depends on course level: For Business French: Anne-Marie Labbé, Veronique Förstel, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, office 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de Prof. Dr. Niamh O´Mahony Building 17, office 113, Tel.: 07121 271 3028 Niamh.Omahony@reutlingen-university.de</p>
Language of instruction	French
Credits (ECTS)	2 ECTS
Total workload	60 h (30 h attendance, 30 h self-study)

Weekly SWS or total contact hours	2 hours per week (SWS)
Learning outcomes	<p>Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed:</p> <ul style="list-style-type: none"> • Professional competencies: <ul style="list-style-type: none"> – Students will improve their language skills, while increasing their knowledge of basic business terminology in the target language. – Students will demonstrate best practices for business communication skills in the target language. – On all levels, students will improve their communication skills according to their individual capabilities. – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student’s personal context (studies, internships). • Methodological competencies: <ul style="list-style-type: none"> – Students will analyze and discuss different topics related to business communication. • Social competencies: <ul style="list-style-type: none"> – Students will interact in the target language for various purposes and with different types of audiences. – Students will improve their intercultural awareness and intercultural communication competencies. • Personal competencies: <ul style="list-style-type: none"> – Students will improve self-confidence using the target language for different purposes, including business situations. – Students will become familiar with France as well as the ways of life and business life in French-speaking countries. – Students will become aware of current economic developments and problems in French-speaking countries.
Content / indicative syllabus	The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).
Teaching and learning methodology	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.
Miscellaneous	The Business French courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions.
Indicative reading list	<u>Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.</u>

	For Business French: – To be announced in class (depends on the course level).
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4.8.3. M2.6.C Business Spanish II

Module	M2.6.C
Type of module	Elective
Admission requirements	Successful completion of previous language level in Semester 1.
Academic level	For Spanish, courses are offered at the A1 to C1.2 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability
Name of lecturer(s) For contact details, see ESB website.	Depends on course level: For Business Spanish: Yolanda Guevara, Esteban Caballero, Francis Figueroa, Maria Engracia Lopez Sanchez, Pilar Vega, Lilliam Rojas-Klaus, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, office 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de
Language of instruction	Spanish
Credits (ECTS)	2 ECTS
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly SWS or total contact hours	2 hours per week (SWS)
Learning outcomes	<p>Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed:</p> <ul style="list-style-type: none"> • Professional competencies: <ul style="list-style-type: none"> – Students will improve their language skills, while increasing their knowledge of basic business terminology in the target language. – Students will demonstrate best practices for business communication skills in the target language. – On all levels, students will improve their communication skills according to their individual capabilities. – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships). • Methodological competencies: <ul style="list-style-type: none"> – Students will analyze and discuss different topics related to business communication.

	<ul style="list-style-type: none"> • Social competencies: <ul style="list-style-type: none"> – Students will interact in the target language for various purposes and with different types of audiences. – Students will improve their intercultural awareness and intercultural communication competencies. • Personal competencies: <ul style="list-style-type: none"> – Students will improve self-confidence using the target language for different purposes, including business situations. – Students will become familiar with Spain and Latin-American countries as well as the ways of life and business life in Spanish-speaking countries. – Students will become aware of current economic developments and problems in Spanish-speaking countries.
Content / indicative syllabus	The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).
Teaching and learning methodology	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.
Miscellaneous	The Business Spanish courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions.
Indicative reading list	<p><u>Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc. The textbooks/workbooks listed below will be used in conjunction with these additional materials.</u></p> <p>For Business Spanish:</p> <ul style="list-style-type: none"> • Meta Professional A1-A2 Spanisch für den Beruf (2018)/Klett • Meta Professional B1 Spanisch für den Beruf (2018)/ Klett • Further Indicative reading list will be announced, especially for higher levels.

4.8.4. M2.6.D Business Chinese II

Module	M2.6.D
Type of module	Elective
Admission Requirements	Successful completion of previous language level in Semester 1.
Academic level	For Chinese, courses are offered at the A1 to B1 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability of seats
Name of lecturer(s) For contact details, see ESB website.	<p>Depends on course level: For Business Chinese: Xiaohui Xu, Ying Feng, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, office 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de</p>

	<p>Prof. Dr. Niamh O´Mahony Building 17, office 113, Tel.: 07121 271 3028 Niamh.Omahony@reutlingen-university.de</p>
Language of instruction	Chinese
Credits (ECTS)	2 ECTS
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly SWS or total contact hours	2 hours per week (SWS)
Learning outcomes	<p>Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed:</p> <ul style="list-style-type: none"> • Professional competencies: <ul style="list-style-type: none"> – Students will improve their language skills, while increasing their knowledge of basic business terminology in the target language. – Students will demonstrate best practices for business communication skills in the target language. – On all levels, students will improve their communication skills according to their individual capabilities. – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student’s personal context (studies, internships). • Methodological competencies: <ul style="list-style-type: none"> – Students will analyze and discuss different topics related to business communication. • Social competencies: <ul style="list-style-type: none"> – Students will interact in the target language for various purposes and with different types of audiences. – Students will improve their intercultural awareness and intercultural communication competencies. • Personal competencies: <ul style="list-style-type: none"> – Students will improve self-confidence using the target language for different purposes, including business situations. – Students will become familiar with China as well as the ways of life and business life in China. – Students will become aware of current economic developments and problems in China.
Content / indicative syllabus	The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).

Teaching and learning methodology	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.
Miscellaneous	The Business Chinese courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions.
Indicative reading list	<u>Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.</u> For Business Chinese: – To be announced in class (depends on the course level).

4.8.5. M2.6.E Business German II

Module	M2.6.E
Type of module	Elective
Admission requirements	Successful completion of Business English I.
Academic level	For German, courses are offered at the A1 to C1.2 level.
Transferability of module	Eligibility for other programmes with consent of teachers and according to availability of seats
Name of lecturer(s) For contact details, see ESB website.	Depends on course level: For Business German: Dr. Karen Diehl, Josefine Kohle-Hempel, Susanne Lindner, Gabriele Cwejn, Martin Böhler, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, office 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de
Language of instruction	German
Credits (ECTS)	2 ECTS
Total workload	60 h (30 h attendance, 30 h self-study)
Weekly SWS or total contact hours	2 hours per week (SWS)
Learning outcomes	Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: <ul style="list-style-type: none"> • Professional competencies: <ul style="list-style-type: none"> – Students will improve their language skills, while increasing their knowledge of basic business terminology in the target language. – Students will demonstrate best practices for business communication skills in the target language. – On all levels, students will improve their communication skills according to their individual capabilities.

	<ul style="list-style-type: none"> – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student’s personal context (studies, internships). • Methodological competencies: <ul style="list-style-type: none"> – Students will analyze and discuss different topics related to business communication. • Social competencies: <ul style="list-style-type: none"> – Students will interact in the target language for various purposes and with different types of audiences. – Students will improve their intercultural awareness and intercultural communication competencies. • Personal competencies: <ul style="list-style-type: none"> – Students will improve self-confidence using the target language for different purposes, including business situations. – Students will become familiar with Germany as well as the ways of life and business life in German-speaking countries. – Students will become aware of current economic developments and problems in German-speaking countries but especially in Germany.
Content / indicative syllabus	The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).
Teaching and learning methodology	All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs.
Miscellaneous	The Business German courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions.
Indicative reading list	<p><u>Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.</u></p> <p>For Business German:</p> <ul style="list-style-type: none"> – To be announced in class (depends on the course level).

4.9. M3.A International Business Studies

Module	M3.A
Semester	3 Semester
Duration of module	1 Semester
Type of module	Compulsory M3.A or M3.B for those lacking foreign experience and according to study and examination regulations.
How frequently is the module offered	Once per semester
Admission requirements	<p>Successful completion of all coursework in the IBD programme</p> <p>Dependent on international partner university</p> <p>Application for admission to the semester abroad in Reutlingen and at the partner university</p> <p>Reutlingen: Preparation and coordination of the course selection in the learning agreement. The Learning Agreement must be in accordance with the overall objectives of the degree programme and must be approved by the person responsible for the module before the semester abroad begins.</p> <p>If course changes are necessary on site, this must be advertised within one week after the start of the study programme. The student sends the final course selection with the signature of the supervisor of the partner university to the person responsible for the module with the request for approval (the student is responsible for providing proof).</p> <p>Subject-specific courses at master's level that complement the course of the degree programme (max. 30 ECTS) and language courses (up to max. 12 ECTS of the 30 ECTS) are recognised, with the exception of English language courses, from partner universities of HS/ESB Reutlingen or from recognised colleges or universities of comparable quality to ESB Business School.</p> <p>For recognition, the corresponding transcript of records with the signed learning agreement is sent promptly to the module supervisor for recognition both by post and electronically.</p>
Level	Master
Module coordinator / responsible professor	<p>The student is responsible for meeting all requirements of the partner university, as well as of all stakeholders' requirements at Reutlingen University, esp. the IACT programme.</p> <p>Professor and programme coordinator advise about studies at respective partner universities</p> <p>Prof. Dr. Carmen A. Finckh Tel.: 0175-2060333 Carmen.Finckh@reutlingen-university.de</p>
Language of instruction	Usually English, but dependent on partner university
Credits (ECTS)	30 ECTS
Total workload and breakdown	900 h (subdivision subjective to partner university arrangements)
Contact hours	Subject to partner university

Examination/ type of assessment	Subject to partner university
Weighting of grade within programme	30/120
Learning outcomes of the course	<ul style="list-style-type: none"> • Professional competencies: expand subject knowledge, or learn new subjects not taught within the IACT programme, esp. with respect to accounting, controlling, and taxation • Methodological competencies: gain foreign experience • Social competencies: learn to cope in an alien environment, better-communication skills, establish and expand foreign relationships, increase intercultural understanding • Personal competencies: expand personal horizons, leave comfort zone and gain confidence/ strong personality
Course-specific contributions to AoL learning objectives	CG 2: depending on the partner university / courses chosen CG 6: depending on the partner university / courses chosen
Content/ indicative syllabus	Dependent on partner university
Teaching and learning methods	Dependent on partner university
Miscellaneous	Dependent on partner university
Indicative reading list	Dependent on partner university

4.10. M3.B International Internship

Module	M3.B
Semester	3 Semester
Duration of module	1 Semester (at least 22 weeks)
Type of module	Compulsory M3.A or M3.B for those who lack foreign experience and in accordance with study and examination regulations.
How frequently is the module offered	Once per semester
Admission requirements	Successful completion of all coursework in the IACT programme; Dependent on acceptance of international internship agreement.
Level	Master
Module coordinator /responsible professor	Student is responsible for meeting all stakeholders' requirements at Reutlingen University, esp. the IACT programme, as well as meeting international internship requirements. Professor or programme coordinator advises about internship requirements. Prof. Dr. Carmen A. Finckh Tel.: 0175-2060333 Carmen.Finckh@reutlingen-university.de
Language of instruction	Usually English, but dependent on international internship company.
Credits (ECTS)	30 ECTS
Total workload and breakdown	900 h (subdivision subjective to international internship company, as well as all stakeholders' requirements at Reutlingen University, esp. the IACT programme) 22 weeks in company
Contact hours	2 hours per week (SWS)
Examination/ type of assessment	Internship Report (28 out of 30 ECTS): 4000 words, in German or English, submission of print and electronic copy of the report Internship Colloquium (2 out of 30 ECTS): dates, duration, examiners will be communicated at the beginning of each semester.
Weighting of grade within programme	Pass, no pass / ungraded
Learning outcomes of the course	<ul style="list-style-type: none"> • Professional competencies: application of the acquired specialist knowledge in an international company, if possible with deployment abroad and/or dealing with international issues • Methodological competencies (interdisciplinary competencies, professional competencies): application of intercultural competence; reflection theory and practice • Social competencies: increasing communication skills in the international environment; building and expanding international relationships



	<ul style="list-style-type: none"> • Personal competencies: expanding personal horizons and leaving one's comfort zone
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 2: Students work in internationally-oriented companies where they have to cope with mixed teams, with their supervisors and different clients.</p> <p>CG 6: dependent on working tasks</p>
Content/ indicative syllabus	Dependent on international internship company, as well as all stakeholders' requirements at Reutlingen University, esp. the IACT programme:
Teaching and learning methods	Practical or conceptual activity in the company
Indicative reading list	The student must review the relevant specialist literature on the subject area of the internship and reflect accordingly (theory-based internship).

4.11. M3.C (International) Internship (Voluntary)

Module	M3.C
Semester	3 Semester
Duration of module	1 Semester (at least 22 weeks)
Type of module	Voluntary, supplementary foreign experience in accordance with respective study and examination regulations
How frequently is the module offered	Once per semester
Admission requirements	Successful completion of all coursework in the IACT programme; dependent on acceptance of international internship agreement
Level	Master
Module coordinator / responsible professor	Student is responsible for meeting all all stakeholders' requirements at Reutlingen University, esp. the IACT programme, as well as meeting international internship requirements. Professor or programme coordinator advises about internship requirements. Prof. Dr. Carmen A. Finckh Tel.: 0175-2060333 Carmen.Finckh@reutlingen-university.de
Language of instruction	Usually English but dependent on international internship company
Credits (ECTS)	30 ECTS
Total workload and breakdown	900 h (subdivision subjective to international internship company, as well as all stakeholders' requirements at Reutlingen University, esp. the IACT programme) 22 weeks in company
Contact hours	2 hours per week (SWS)
Examination/ type of assessment	Internship Report (28 out of 30 ECTS): 4000 words, in German or English, submission of print and electronic copy of the report Internship Colloquium (2 out of 30 ECTS): Dates, duration, examiners will be communicated at the beginning of each semester.
Weighting of grade within programme	Pass, no pass / ungraded
Learning outcomes of the course	<ul style="list-style-type: none"> • Professional competencies: application of the acquired specialist knowledge in an international company, if possible with deployment abroad and/or dealing with international issues • Methodological competencies (interdisciplinary competencies, professional competencies): application of intercultural competence; reflection theory and practice • Social competencies: developing communication skills in the international environment; building and expanding international relationships

	<ul style="list-style-type: none"> • Personal competencies: expanding personal horizons and leaving one's comfort zone
Course-specific contributions to AoL competency goals (CG 1 - 6)	<p>CG 2: Students work in international oriented companies where they have to cope with mixed teams, with their supervisors and different clients.</p> <p>CG 6: dependent on the working tasks</p>
Content/ indicative syllabus	Dependent on international internship company, as well as all stakeholders' requirements at Reutlingen University, esp. the IACT programme
Teaching and learning methodology	Practical semester/work in the company
Indicative reading list	The student must review the relevant specialist literature on the subject area of the internship and reflect accordingly (theory-based internship).

4.12. M4.1 Advanced Business Simulation

Module	M4.1
Semester	3. Semester
Duration of module	1 Semester
Type of module	Compulsory
How frequently is the module offered	Once per semester
Admission requirements	Successful completion of all IBD programme coursework
Level	Master
Responsible module coordinator	Prof. Roland Heger, PhD Building 17, office 119, Tel.: 07121 271 6012 roland.heger@reutlingen-university.de
Name(s) of lecturer(s)	Prof. Roland Heger, PhD Prof. Werner Glaser Building 17, office 015, Tel.: 07121 271 3048 werner.glaser@reutlingen-university.de
Language of instruction	English
Credits (ECTS)	5 ECTS
Total workload and breakdown	150 h (120 h class attendance, 30 h self-study/ preparation)
Contact hours	4 hours per week (SWS)
Examination/ type of assessment	CA (continuous assessment) with quizzes, project reports, and presentations
Weighting of grade within programme	5/90
Learning outcomes of the course	<ul style="list-style-type: none"> • Professional competencies: Students will draw upon all subjects studied in the IACT programme and apply them in the context of managing an international company in a globally-competitive environment. • Methodological competencies: Students apply advanced analytical methods during the competition and learn to manage complex decision-making processes and environments. • Social competencies: Posing the right questions, managing different skills, interests, and emotions, recognizing different stakeholders' objectives, all lead to a honing in of social skills, judgment, and ethical conduct. With foreign student interaction, intercultural skills and English, business language skills are trained.

	<ul style="list-style-type: none"> • Personal competencies: Participants grow into confident and responsible business decision makers through practice and training, contributing as team players but recognizing nonetheless the necessity to decide under time constraints.
Course-specific contributions to AoL competency goals (CG 1 - 6)	CG 4: Students learn how to apply their knowledge acquired in the programme towards the management of a company operating, and competing in international markets. They learn how to deal with complexities in time (past, present, and future), as well as with the interactions of different functional areas.
Content/indicative syllabus	<ul style="list-style-type: none"> • Concepts, methods, objectives, instruments applied to manage an internationally-acting company in areas of • Human Resource Management • Marketing • Production • Investments • Finance • Competition
Teaching and learning methodology	All work, and most of the evaluation, is done in groups: <ul style="list-style-type: none"> • interactive style with discussions • project work, and presentations • occasional guest lecturer
Miscellaneous	General management in an international environment, simulating product managers' and/or business unit managers' work and decisions
Indicative reading list	<ul style="list-style-type: none"> • Handouts, manuals for preparation, articles for preparation

4.13. M4.2 Master Thesis

Module	M4.2
Semester	3 or 4 Semester
Duration of module	1 Semester
Type of course	Compulsory
How frequently is the module offered	Once per semester
Admission requirements	Successful completion of all IACT programme coursework
Level	Master
Responsible professor /module coordinator	Various professors and company lecturers Prof. Dr. Dominic Wader Building 17, office 116, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Name(s) of lecturer(s)	Various professors as first advisors and company representatives as second advisors
Language of instruction	German or English
Credits (ECTS)	25 ECTS
Total workload and breakdown	750 h (self-study)
Contact hours	Individual advisory hours
Examination/ type of assessment	Final thesis
Weighting of grade within programme	25/90
Learning outcomes of the module	Supporting final competency goals and objectives specified in the programme qualification section
Course-specific contributions to AoL competency goals (CG 1 - 6)	CG 4: With their master's thesis, students demonstrate how they can apply their knowledge from the programme to real-world opportunities and problems; arriving at viable solutions to issues of one specific company or some empirical challenge that can be analysed accordingly.
Content / indicative syllabus	See 'Thesis Guidelines for Masters' Programmes'