UNITED INTERNATIONAL SCHOOLS

Programme Handbook

Bachelor of Science (BSc) in Business Administration and Management

Level 6 of the MQF/EQF

MQF
MALTA QUALIFICATIONS FRAMEWORK

accredited by
Malta Further & Higher Education Authority

MFHEA Licence Number: 2023-010
Accreditation Category: Higher Education Course/Programme

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Content

1. Programme Structure by semesters

a) Programme Structure of the Full-Time Version (3 years):

Module Code	Fields of Study and Modules	Semester 1	2	3	4	5	6	ECTS
	Business Administration (compulsory modules)							74
ABWL11	General Business Administration	6						
REWE11	Accounting I	6						
REWE12	Accounting II		6					
UNTF11	Business Management		6					
MARK11	Marketing		6					
KOCO11	Cost Accounting and Controlling			10				
INFI11	Investment and Financing			10				
PRPM11	Project and Process Management				6			
PERS11	Human Resources Management				6			
GRIM01	Entrepreneurship and Business Creation				6			
STEU11	Taxation					6		
	Economics (compulsory modules)							12
VOWL11	Microeconomics	6						
VOWL12	Macroeconomics		6					
	Relevant Reference Sciences of Business Administration (compulsory modules)							28
BMST11	Business Mathematics and Statistics	6						
WINF11	Business Informatics			10				
WIRE11	Business Law I		6					
WIRE12	Business Law II				6			
	Business Language (compulsory module)							6
BUSE11	Business English				6			
	Compulsory modules for Elective Area Pathway 1: Human Resources Management							36
HRMT01	People Business Partner & New Work					12		
HRMT02	Human Resource Marketing and Staff Development					12		
HRMT03	Leadership & Digital Leadership						12	
	Compulsory modules for Elective Area Pathway 2: Accounting and Controlling							36
RWCT01	Cost Management and Controlling					12		
RWCT02	Annual Financial Statements According to International Regulations					12		
RWCT03	Consolidated Financial Statements According to HGB and IFRS						12	
	Compulsory modules for Elective Area Pathway 3: Digital Business Management							36
DIMA01	Digital Marketing					12		

Code	Module							Total
DIMA02	Communication and Digital Marketing					12		
DIBU01	Digital Business Modelling & Digital Leadership						12	
	Compulsory modules for Elective Area Pathway 4: Business Psychology							36
WPSY11	Advanced Business Psychology					12		
WPSY12	Occupational and Organisational Psychology					12		
WPSY13	Consumer Psychology						12	
	Integration Area (compulsory modules)							24
BATH01	Bachelor's Thesis						18	
WASM 11	Scientific Work and Self-Management	6						
	Total	30	30	30	30	30	30	180

b) Programme Structure of the Part-Time Version (4,5 years):

Module Code	Fields of Study and Modules	Semester									ECTS
		1	2	3	4	5	6	7	8	9	
	Business Administration (compulsory modules)										74
ABWL11	General Business Administration	6									6
REWE11	Accounting I	6									6
REWE12	Accounting II			6							6
UNTF11	Business Management			6							6
MARK11	Marketing			6							6
KOCO11	Cost Accounting and Controlling				10						10
INFI11	Investment and Financing				10						10
PRPM11	Project and Process Management					6					6
PERS11	Human Resources Management					6					6
GRIM01	Entrepreneurship and Business Creation						6				6
STEU11	Taxation							6			6
	Economics (compulsory modules)										12
VOWL11	Microeconomics	6									6
VOWL12	Macroeconomics		6								6
	Relevant Reference Sciences of Business Administration (compulsory modules)										28
BMST11	Business Mathematics and Statistics		6								6
WINF11	Business Informatics					10					10
WIRE11	Business Law I		6								6
WIRE12	Business Law II						6				6
	Business Language (compulsory module)										6
BUSE11	Business English						6				6
	Compulsory modules for Elective Area Pathway 1: Human Resources Management										36
HRMT01	People Business Partner & New Work							12			12
HRMT02	Human Resource Marketing and Staff Development								12		12
HRMT03	Leadership & Digital Leadership								12		12
	Compulsory modules for Elective Area Pathway 2: Accounting and Controlling										36
RWCT01	Cost Management and Controlling							12			12
RWCT02	Annual Financial Statements According to International Regulations								12		12

Code	Module										Total
RWCT03	Consolidated Financial Statements According to HGB and IFRS								12		
	Compulsory modules for Elective Area Pathway 3: Digital Business Management										36
DIMA01	Digital Marketing							12			
DIMA02	Communication and Digital Marketing								12		
DIBU01	Digital Business Modelling & Digital Leadership								12		
	Compulsory modules for Elective Area Pathway 4: Business Psychology										36
WPSY11	Advanced Business Psychology							12			
WPSY12	Occupational and Organisational Psychology								12		
WPSY13	Consumer Psychology								12		
	Integration Area (compulsory modules)										18
WASM11	Scientific Work and Self-Management	6									6
BATH01	Bachelor's Thesis									18	18
	Total	24	18	18	20	22	18	18	24	18	180

2. The Programme Structure by Modules

Section C – The Programme Structure:					

Module/Unit Title		Compulsory (C) or Elective (E)	ECTS (Figures must be whole integers and with a value of at least 1 ECTS)	MQF Level of each module	Mode of Teaching (Lectures, workshop, placement, asynchronous, forums, VLE, etc.)	Mode of Assessment (Examination, assignment, project, blog, etc.)
ABWL11	General Business Administration	C	6	5	Online lectures and seminars, discussion forums	Open Book Examination
REWE11	Accounting I	C	6	5	Online lectures and seminars, discussion forums	Case Studies
REWE12	Accounting II	C	6	6	Online lectures and seminars, discussion forums	Case Studies
UNTF11	Business Management	C	6	5	Online lectures and seminars, discussion forums	Open Book Examination
MARK11	Marketing	C	6	5	Online lectures and seminars, discussion forums	Open Book Examination
KOCO11	Cost Accounting and Controlling	C	10	6	Online lectures and seminars, discussion forums	Revealed Examination
INFI11	Investment and Financing	C	10	6	Online lectures and seminars, discussion forums	Revealed Examination
PRPM11	Project and Process Management	C	6	6	Online lectures and seminars, discussion forums	Term Paper
PERS11	Human Resources Management	C	6	6	Online lectures and seminars, discussion forums	Open Book Examination
GRIM01	Entrepreneurship and Business Creation	C	6	6	Online lectures and seminars, discussion forums	Project and Presentation
STEU11	Taxation	C	6	6	Online lectures and seminars, discussion forums	Course work
VOWL11	Microeconomics	C	6	6	Online lectures and seminars, discussion forums	Revealed Examination
VOWL12	Macroeconomics	C	6	6	Online lectures and seminars, discussion forums	Revealed Examination
BMST11	Business Mathematics and Statistics	C	6	5	Online lectures and seminars, discussion forums	Revealed Examination

WINF11	Business Informatics	C	10	6	Online lectures and seminars, discussion forums	Set of Exercises and Case Studies
WIRE11	Business Law I	C	6	6	Online lectures and seminars, discussion forums	Case Studies
WIRE12	Business Law II	C	6	6	Online lectures and seminars, discussion forums	Case Studies
BUSE11	Business English	C	6	6	Online lectures and seminars, discussion forums	Coursework
DIMA01	Digital Marketing	E – Digital Marketing Management E – Digital Business Management	12	6	Online lectures and seminars, discussion forums	Term paper Presentation
DIMA02	Communication and Digital Marketing	E – Digital Marketing Management	12	6	Online lectures and seminars, discussion forums	Term Paper Presentation
DIBU01	Digital Business Modelling & Digital Leadership	E – Digital Business Management	12	6	Online lectures and seminars, discussion forums	Term paper Presentation
WPSY11	Advanced Business Psychology	E – Business Psychology	12	6	Online lectures and seminars, discussion forums	Term Paper Presentation
WPSY12	Occupational and Organisational Psychology	E – Business Psychology	12	6	Online lectures and seminars, discussion forums	Term Paper Presentation
WPSY13	Consumer Psychology	E – Business Psychology	12	6	Online lectures and seminars, discussion forums	Term Paper Presentation
HRMT01	People Business Partner & New Work	E – Human Resource Management	12	6	Online lectures and seminars, discussion forums	Term Paper
HRMT02	Human Resource Marketing and Staff Development	E – Human Resource Management	12	6	Online lectures and seminars, discussion forums	Term Paper Presentation
HRMT03	Leadership & Digital Leadership	E – Human Resource Management	12	6	Online lectures and seminars, discussion forums	Term Paper Presentation
RWCT01	Cost Management and Controlling	E – Accounting and Controlling	12	6	Online lectures and seminars, discussion forums	Case Studies
RWCT02	Annual Financial Statements According to International Regulations	E – Accounting and Controlling	12	6	Online lectures and seminars, discussion forums	Case Studies

RWCT03	Consolidated Financial Statements According to HGB and IFRS	E – Accounting and Controlling	12	6	Online lectures and seminars, discussion forums	Case Studies
WASM11	Scientific Work and Self-Management	C	6	6	Online lectures and seminars, discussion forums	Term Paper Presentation
BATH01	Bachelor's Thesis	C	18	6	Online lectures and seminars, discussion forums	Dissertation Defence

Total ECTS for Programme Completion	180 ECTS

Exit Awards/Qualifications	**Undergraduate Certificate in Business Administration (48 ECTS), MQF Level: 5** ABWL11 – Award in General Business Administration PRPM11 - Award in Project and Process Management GRIM01 - Award in Entrepreneurship and Business Creation REWE11 - Award in Accounting I REWE12 - Award in Accounting II UNTF11 – Award in Business Management PERS11 - Award in Human Resources Management MARK11 – Award in Marketing **Undergraduate Diploma in Human Resources Management (60 ECTS), MQF Level: 6** WASM11 - Award in Scientific Work and Self-Management (6 ECTS) PERS11 - Award in Human Resources Management (6 ECTS) HRMT01 - Award in People Business Partner & New Work (12 ECTS) HRMT02 - Award in Human Resources Marketing and Staff Development (12 ECTS) HRMT03 - Award in Leadership & Digital Leadership (12 ECTS) WPSY12 - Award in Occupational and Organisational Psychology (12 ECTS) **Undergraduate Diploma in Digital Business Management (60 ECTS), MQF Level: 6** WASM11 - Award in Scientific Work and Self-Management (6 ECTS) GRIM01 - Award in Entrepreneurship and Business Creation (6 ECTS) UNTF11 – Award in Business Management (6 ECTS) MARK11 – Award in Marketing (6 ECTS) DIBU01 - Award in Digital Business Modelling & Digital Leadership (12 ECTS) DIMA01 - Award in Digital Marketing Basics (12 ECTS) DIMA02 - Award in Communication and Digital Marketing (12 ECTS) **Undergraduate Diploma in Accounting and Finance (64 ECTS), MQF Level: 6** REWE11 - Award in Accounting I (6 ECTS) REWE12 - Award in Accounting II (6 ECTS) KOCO11 - Award in Cost Accounting and Controlling (10 ECTS) STEU11 – Award in Taxation (6 ECTS)

	RWCT01 - Award in Cost Management and Controlling (12 ECTS) RWCT02 - Award in Annual Financial Statements According to International Regulations (12 ECTS) RWCT03 - Award in Consolidated Financial Statements According to HGB and IFRS (12 ECTS) **Undergraduate Certificate in Business Psychology (42 ECTS), MQF Level: 6** WASM11 - Award in Scientific Work and Self-Management (6 ECTS) WPSY11 - Award in Advanced Business Psychology (12 ECTS) WPSY13 – Award in Consumer Psychology (12 ECTS) WPSY12 - Award in Occupational and Organisational Psychology (12 ECTS)

3. Grading Scheme

Descriptor	Mark Range	Grade
Exceptional - work displaying exceptional quality and performance, showing comprehensive and critical understanding, and application of the subject matter with evidence of extensive additional reading/research/work.	90%-100%	A+
Outstanding - work displaying comprehensive and critical understanding of the subject matter with evidence of considerable additional reading/research/work.	80% - 89%	A
Excellent - work displaying comprehensive understanding and very good working knowledge of the subject matter with evidence of a moderate amount of additional reading/research/work.	75% - 79%	B+
Very good - work displaying substantial understanding, above-average performance, a working knowledge of the subject matter with evidence of some additional reading/research/work.	70% - 74%	B
Good - work displaying sound understanding, average performance with evidence of little additional reading/research/work.	60% - 69%	C+
Satisfactory - work displaying satisfactory understanding, adequate performance with no evidence of additional reading/research/work.	55% - 59%	C
Acceptable - work displaying satisfactory understanding with shortcomings, adequate but inconsistent performance with no evidence of additional reading/research/work.	50% - 54%	D+
Basic - work displaying basic understanding, marginal performance, satisfying minimum criteria.	45% - 49%	D
Not Sufficient - work displaying inadequate understanding to varying degrees. Unjustified absence for an assessment when a valid reason for absence is required, or failure to hand in assigned work on time shall also be marked "F".	0% - 44%	F
The following grade when assigned to modules shall not be taken into consideration for computation purposes but form part of the student's academic record: Pass - when assessment is based on a Pass/Fail basis only.		P

4. Overall Course Description

	Fully Online Learning	☒	Work Based Learning	☐

Title of the Qualification/ Award	Bachelor of Science (BSc) in Business Administration and Management Depending on the specialization chosen by the student, the title may include the specialization as demonstrated below: Bachelor of Science (BSc) in Business Administration and Management (Digital Business Management) Bachelor of Science (BSc) in Business Administration and Management (Human Resources Management) Bachelor of Science (BSc) in Business Administration and Management (Accounting and Controlling) Bachelor of Science (BSc) in Business Administration and Management (Business Psychology) The qualification may include the specialization if the bachelor thesis is also written in the specialization. Otherwise the general title will be used.
Proposed MQF Level	Level 6

Hours of Total Learning 1 ECTS is equivalent to 25 total hours of learning, inclusive of contact hours, supervised placement and practice hours, self-study hours and assessment hours.	Total Contact Hours [1] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures, participation in online forums, video-lectures)	**900**	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached, or mentored. Tutorial hours may be included here)	**0**
	Self-Study Hours (Estimated workload of research and study)	**2884**	Assessment Hours (Examinations/ presentations/ group work/ projects, etc.)	**716**

Total Learning Hours	4500 Hours
Total Number of ECTS for Programme Completion	180 ECTS

Mode of Attendance	Full-Time	☒	Part-Time	☒
	(Double click on the box and mark checked under Default Value)			

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[1] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Programme Duration	Full- Time: 3 Years	Part time: up to 6 Years
Language/s of Instruction of Programmes	German	
Target Group	The B.Sc. in Business Administration and Management is a distance-learning programme aimed particularly at students who have a higher education entrance qualification and who would like to obtain a first academic degree, on a part-time basis. The target group are those in work but also includes people on parental leave or with special family obligations. It imparts a comprehensive understanding of business and economic contexts and prepares students to take on specialist and managerial responsibility in the functional areas and in the provision of services in industry, trade, the service sector and in the public sector as well as in social institutions. The range of companies in which graduates will later work ranges from small and medium-sized enterprises to large companies and international corporations in almost all sectors. Through the study programme, students should acquire the appropriate professional, methodological and social competences as well as personal, social-communicative, and digital competences that they will need for their later work as academically trained business administrators. The programme is therefore designed for the following target groups of population: - German-speaking holders of matriculation or pre-tertiary certificates or their equivalents with or without professional experience - Those who have qualifications/learning experiences that be entitled that can be assessed through the UIS RPL process.	
Relationship to Occupation/s	Graduates with a business management degree may qualify for many different careers and benefit from high levels of demand in virtually every industry. Bachelor's degree-holders may pursue a variety of entry-level jobs in business and finance, including roles as financial analysts, human resources specialists, and management consultants. After a few years on the job, bachelor's degree-holders can advance into management positions, which include more responsibility and require professionals to supervise other employees. Since business management is a broad field, students in this bachelor programme are offered the possibility to pursue a specialism aligned with their career goals by choosing an appropriate specialisation. The programme does not lead to a warranted professional or regulated occupation.	
Entry Requirements	Applicants are elegible for admission by meeting the following requirements: A] Evidence of: a) Previous education requirement: A-levels or a Matriculation Certificate from Malta or a Pre-tertiary certificate from Malta or a Level 4 diploma from Chamber of Commerce and Industry from Germany or a Foundation Certificate from a UK higher educational institution or any other international equivalent that is at level 4 or 5 of the MQF	

	b) Language requirements:
	   • A certificate that prooves their mastery of the German language at the level of B2 of CEFR OR
	   • A secondary school certificate for a German medium of instruction school AND
	   • A certificate that prooves their mastery of the English language at the level of B1 of CEFR. (Reasoning: Module BUSE11 Business English requires English language competences at this level and students must be able to read and understand English literature. Most scientific literature in business administration is written in English language, e.g. journals.)
	
	B] Applicants, who have additional qualification or extensive work experience can also apply for consideration through Recognition and Accreditation of Prior Learning (RPL). RPL is aimed at recognising/accrediting prior learning and/or expertise gained by individuals in academic and non-academic contexts. RPL enables candidates to gain access to higher education and/or gain exemptions from components/credits by providing evidence on prior certified or experiential learning obtained in various academic and non-academic contexts.
	
	RPL policy and procedure is available on the UIS official website and has been approved by MFHEA.
	
	C] Applicants must be able to confirm that they have:
	
	  a) Equipment for online lectures and use of the VLE
	   • Stable internet access via a personal computer (a tablet computer can also work, a mobile phone will not suffice)
	
	  c) Equipment for practice and coursework
	   • Personal computer (a tablet computer with added keyboard can also work)
	   • Backup medium (e.g. USB Thumbdrive min. 32GB)
	   • Word processing software (e.g. Microsoft Word, Open Office etc.)
	   • Table Calculation software (e.g. Microsoft Excel, Open Office etc.)
	   • Presentation Software (e.g. Microsoft Powerpoint, Open Office etc.)
	   • PDF reader and printer
	   • Video Player Software (e.g. Windows Media Player)
	   • *If specialised software is necessary, to compensate e.g. for seeing or hearing impairment, students need to provide for that themselves!*
	
	  d) Digital Competency
	   • Basic computer operating skills such as installing software, storing, retrieving and backing up data
	   • Basic internet skills such as searching for information, setting up accounts, down- and uploading files online
	   • Word processing skills using e.g. Microsoft Word, Open Office etc.
	   • Printing to PDF

Overall Programme Description	B.Sc in Business Administration and Management is designed for students seeking employment or promotion in the areas of Business Management. They have the opportunity to specialize in fields related to Digital Business Management, Human Resources, Accounting and Controlling or Business

Psychology. The programme is designed around a set of core modules compulsory for all students, with a gradual split into specialisation modules for each direction of interest. The options are designed as bundles, so students wishing to pursue an in depth study of Digital Business Management, for example, are offered a bundle of options to cover that particular direction.

The programme is designed to be delivered online with the hours being allocated for contact teaching, including lectures, seminars, tutorials, conferences; self-study hours, which include reading tasks, online tasks, formative assessment, exercises, case studies, writing tasks; and assessment hours, which include work on projects, coursework, presentations, tests, examinations, case studies analysis and others.

Throughout the programme students are gradually developing their knowledge, skills and competencies in the area of Business and Management. Tutors and mentors on the programme are monitoring students' progress and provide additional consultations and support to students helping them to succeed in the programme and make sure that by the end of their studies students have achieved the stated learning outcomes and receive a qualification.

Special attention is given to students' personal development. The contents of the study programme as a whole are geared towards the goal of educating students professionally, methodically, socially and personally with regard to required business management competences and nurture an understanding of entrepreneurial responsibility. This goes hand in hand with the development of a learning and economic personality with the objective of a self-conceptual professional-perspective positioning in the professional and social context.

At the end of the programme students will have acquired the following skills and competencies:

- they will develop the ability to think critically and strategically, analyzing complex business situations and formulating effective strategies to achieve organizational objectives and address challenges.
- they will identify and evaluate methods that are relevant to solving the research problem situation and adopt different perspectives in evaluating issues of business administration.
- they are sensitised to the need to assume responsibility within the framework of professional values of their activity or profession, for example, the consideration of legal regulations and their intention, the concerns of the employees entrusted to them and the consequences of their decisions on society and the environment.
- they will cultivate an entrepreneurial mindset, including creativity, innovation, risk-taking, and adaptability, enabling them to identify and capitalize on business opportunities and drive innovation within organizations.
- they will acquire financial management skills to interpret financial statements. They develop the ability to analyze investment opportunities, manage budgets, evaluate financial risks, and understand the impact of financial decisions on organizational performance.
- they will develop tax planning and optimization strategies within the legal framework of taxation procedures.
- they will gain a deep understanding of marketing principles and strategies. They learn how to identify target markets and to utilize marketing tools to create customer value.

	- they will demonstrate effective communication and presentation skills, both written and verbal, enabling them to articulate complex business concepts, collaborate with diverse stakeholders, and influence decision-making. - They will demonstrate specific and comprehensive knowledge in their selected specialization, such as Digital Business Management, HR Management, Accounting and Controlling or Business Psychology. Upon completion of the programme students may seek employment in various companies in, wider the European Union and worldwide in the area of Business Management. The spectrum of companies in which graduates will later work ranges from small and medium-sized enterprises to large companies and international corporations in almost all sectors. Through the study programme, students should acquire the appropriate professional, methodological and social competences as well as personal, social-communicative and digital competences that they will need for their later work as academically trained business administrators.
Learning Outcomes for Knowledge obtained at the end of the programme	The learner will be able to: a) demonstrate a deep understanding of fundamental business concepts, theories, and principles across various functional areas, including marketing, finance, human resources, business law, and strategy. b) critically examine models or theories of business administration by preparing term papers and argueing their topic in a well-founded manner c) detail a comprehensive, critical understanding of the commercial functional areas d) demonstrate a holistic understanding of management and corporate governance e) critically evaluate components and the functioning of information and communication technologies as well as data and process modelling f) critically analyse how economic incentives influence human behaviour, and take a critical position on the functioning of markets and state market interventions g) evaluate complex macroeconomic interdependencies, include macroeconomic framework conditions in business management decisions h) identify new questions and derive further research needs from the literature i) critically analyse financial statements, including the income statement, cash flow statement, and balance sheet j) demonstrate critical understanding of the principles, objectives, and ethical considerations of corporate governance k) demonstrate advanced knowledge on the importance and structure of planning and control systems, the role of information and communication systems in the context of corporate management and strategy development l) evaluate the tasks of cost and revenue accounting and their significance for companies and the use of various controlling instruments to support strategic corporate governance m) demonstrate critical understanding of the different methods of investment appraisal and different ways and possibilities of financing a company

	n) demonstrate advanced knowledge of the essential elements of project planning, project communication and project controlling, process management and suitable instruments o) evaluate the key steps involved in the founding processes of a business, including idea generation, market analysis, and legal requirements p) demonstrate an advanced understanding of the fundamental principles and concepts of tax law and tax theory q) demonstrate a thorough understanding of various types of economic mathematical functions and fundamental statistical concepts r) demonstrate a comprehensive understanding of the principles of German business law, acting persons, the special legal transactions of a businessman, and the essential features of a commercial transaction s) demonstrate an advanced knowledge of specialized English business terminology
Learning Outcomes for Skills obtained at the end of the programme	The learner will be able to: a) effectively lead and manage teams, demonstrating strong interpersonal and communication skills, and the ability to motivate and inspire others. b) demonstrate strong analytical and problem-solving skills, enabling them to identify business problems, gather and analyze relevant data, and propose innovative solutions to drive organizational success. c) successfully apply management techniques in their professional activities d) effectively apply the context-related and methodological knowledge of the neighbouring disciplines of law, economics, statistics, and mathematics e) critically assess the mode of action and possible applications of modern information technologies and acquire the technical and methodological competence for the conception, selection, introduction, maintenance, and use of computer-aided business application systems f) effectively apply the concepts of accounting and appropriately prepare annual financial statements from the posting of business transactions g) appropriately apply relevant accounting standards and regulations in group accounting as well as IFRS principles and standards to prepare financial statements in accordance with IFRS h) effectively apply systematics of the corporate management control cycle and critically analyse the content of the sub-functions i) effectively apply controlling instruments for operational management, such as budgeting and variance analysis j) appropriately apply techniques and methods of investment appraisal k) appropriately assess and select financing opportunities for a company l) critically review and prioritize tasks, manage project timelines, and monitor progress against established milestones m) identify and take measures to effectively improve processes of an enterprise n) apply critical thinking skills to assess the feasibility of business ideas and evaluate their potential for success o) appropriately apply knowledge of income tax rules to optimize tax outcomes for individuals and businesses p) appropriately apply differential calculus to analyze and model economic phenomena, q) apply statistical concepts to make informed conclusions and predictions based on quantitative data and statistic analyses

	r) appropriately apply fundamental economic concepts, such as scarcity, opportunity cost, supply and demand, and economic systems and consider their impact on business-related decisions s) appropriately apply macroeconomic theories to analyze and interpret real-world economic phenomena and make informed predictions t) communicate effectively in oral and written business English u) research, evaluate and critically assess and summarise relevant literature regarding the respective research question v) present their work results in media-supported presentations and discussions in front of experts, justify them argumentatively, reflect on them in a distanced manner and work independently on open tasks by seeking, acquiring, and evaluating new knowledge from the basic approach of scientific development w) learn independently, communicate effectively/efficiently with experts and non-experts online and act in a results-oriented manner x) independently analyse and optimise business processes, being able to justify their own professional actions with theoretical and methodological knowledge y) critically assess their own abilities (professional, methodological, and social skills) and already have ideas for their further development
General Pedagogical methods used for this programme	The programme is delivered online and tutors are focused on providing a variety of learning environments for students to learn from instructor, peers, and individually. Cognitivism is the core theory around which teaching and learning is based using Bloom's taxonomy for the formulation of learning outcomes and alignment of the assessment. However, considering the strong emphasis on online community and creation of social groups as well as the use of groups tasks and peer learning, elements of social constructivism and its derivative Online Collaborative Learning theory are employed throughout the phasing of instruction giving, self study, independent learning and assessment. To account for various information format preferences the materials are presented in various multimedia formats, such as recommended texts, hypertext, videos, interactive texts, audio files, web resources, scientific papers, news reports, analytical texts and other forms. This allows students to choose between the preferred media, where appropriate. Various learning styles are considered and students are exposed to supervised teaching sessions, where they have an ability to receive immediate feedback from the instructor; peer presentations and group tasks, where students can learn from their peers, present and discuss their findings in groups; individual home exercises, where students can receive formative feedback from the instructor as well as from peers in case of online forums and discussions. Learning styles are also considered in the assessment strategy exposing students to a wide range of assessments, which are always individual and test students knowledge and skills, including transferable skills such as presentation, communication, formal and informal writing skills, critical reading skills and others. Synchronous teaching sessions are recorded (respecting the GDPR requirements set out in the Data Privacy Policy) and made available to students for further references. They include online lectures through the video conferencing system BigBlueButton, presentations of students' work and lecturer's feedback, discussion of case studies or online practice sessions for assessment preparation. During lectures, case studies are discussed, and inquiry-based learning is used to develop their critical and creative thinking skills, as well as work on their question formulation, study design, argument analysis, data interpretation and

	communication skills. Debates are used during the seminars and are facilitated by the instructor. Debates help students to develop their critical thinking, presentation, argument construction, question handling and other skills. Debates are organised around the topics covered in the modules and help students to personally engage with the material.

Asynchronous teaching takes place in the form of core and optional take-home tasks, which are monitored and supported via the Learning Management System (LMS). The three main principles are taken into account for asynchronous teaching:

- Strong emphasis on self study and independent learning. The more time students spend engaged with the content presented in different forms, the more they will learn.
- Interactivity is embedded in all activities for effective asynchronous learning.
- Continuous online presence, including social, cognitive, and teaching presence, is evident and facilitated through LMS.
- During the self-learning phases, students always have the opportunity to contact their supervisor in case of queries.

Digital methods chosen as well as the capabilities of LMS allow for more efficient monitoring of students' progress as all online activities are registered in the LMS and provide the instructors and mentors data on student engagement and participation as well as mastery of the material covered. Online mode allows identifying students with potential difficulties in learning, which is then picked up by the staff to assist the students in achieving success.

Given the online nature the monitoring of students engagement is important as unlike the traditional teaching, social engagement of students should take place online. Hence, the various digital tools are employed such as forums, online discussions, social media, interactive exercises, peer feedback and peer sessions, mentoring sessions and other digital social tools to make sure that none of the students are isolated, and an online community formed remains strong and active. |
| General Assessment Methods | The assessment takes place at the modular level and of an appropriate form to assess module-specific learning outcomes in full. The general approach taken is that there is sufficient assessment of an appropriate form aligned to the learning outcomes and levels of MQF at which the modules are taught. Curriculum and assessment development process ensures that students are exposed to various forms of assessment, which are valid and reliable. The alignment of the assessment is considered during programme development.

Overall, the programme includes such types of assessment as term paper submission, coursework, project, presentation, revealed examination questions, open book examinations, dissertation, and case studies. All assessments are individual. Such an approach allows for inclusion of various types of learners and provides them with several ways to demonstrate their learning. Moreover, assessments are designed in a way that supports development of student competencies to demonstrate autonomy and responsibility.

All assessments are communicated to students in due time and in accordance with the assessment schedule following the standard templates for setting assessment.

Before the assessment is communicated to students it goes through a process of internal and, where appropriate, external moderation. Moderation of assessment is an important quality assurance mechanism, which ensures that |

assessment is prepared and communicated to students on time, free of grammatical and spelling errors, follows the approved templates, aligned to the learning outcomes it sets to assess, criteria is appropriate, fair, and transparent. Formative assessment is an integral part of student-centered learning and where the assessment strategy permits provision of formative assessment during the module delivery stage such assessments take place and feedback is communicated to students. Summative assessments, where appropriate, also allow for provision of feedback. Where final submission of summative assessment allows for submission of drafts, formative feedback is provided to students on their draft work. Some summative assessments such as examinations might not stipulate provision of feedback but allow for seeking individual consultations of students and teachers, where necessary.

The pass mark for all assessments is 45%. Each module must be passed, all assessments that count towards the overall module mark are individual assessments. Compensation is not offered.

The reassessment procedure is defined in the Academic Regulations, Nr. 21:

21.1.   If the thesis of a student has been marked "F", the student shall have the opportunity to prepare a second thesis on a different subject. If the second thesis is also assessed with "F", the programme has been definitively failed.
21.2.   In module assessments, the student shall be given the opportunity to repeat each failed module. If the re-take is not passed, the student has the option of a second repeat. If a module assessment is failed after both re-take opportunities, it is definitively not passed, and the programme is definitively not passed.
This means that a student has three attempts in total. If the third attempt is not passed, the student will have to leave the programme. The mark is not capped for resits.

5. Module Descriptions

Title of the Module/Unit	ABWL11 - General Business Administration
Module/Unit Description	During the module students will study the foundations in business administration, engage in the essential terminology of business administration and in the most important core interrelationships within the following areas: a) Business administration basics b) Start-up c) Industrial production d) Marketing e) Organisation f) Quality management g) Procurement management h) Cost accounting and controlling i) Market research j) Sustainability / corporate social responsibility The module will gradually build students' knowledge and skills in addressing the business problems. Students will move from solving structured problems at the beginning of the module to solving the issues arising in business in unstructured environments.
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) create innovative solutions to simple-medium business problems, in unstructured environments b) debate alternative options, assess risks to enable evidenced based decisions c) identify and manage risks associated with industrial production d) develop strategies for continuous quality improvement and customer satisfaction e) develop strategies and initiatives to integrate sustainability into business practices considering also ethical implications. **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate comprehensive knowledge of the operational functions and elementary, overarching problems of business administration as well as important core interdependencies within the functional areas b) assess the importance of a management system, evaluate the elements of corporate constitution and corporate governance and their potential impact on the company c) critically analyze and interpret basic financial statements d) identify and evaluate business opportunities for start-up ventures e) evaluate the legal and regulatory requirements for starting a business f) critically analyze consumer behavior and market trends to develop effective marketing strategies g) analyze organizational behavior and dynamics to facilitate effective teamwork and collaboration

	h) demonstrate advanced knowledge of organizational design and change management principles i) analyze and interpret quality data to identify areas for improvement j) demonstrate advanced knowledge of the procurement process and its role within supply chain management k) demonstrate critical understanding of the principles and methods of cost accounting l) critically analyze and allocate costs to products, services, and activities m) use cost information to make informed decisions and control expenses n) demonstrate a critical understanding of the purpose and process of market research o) critically analyze the environmental, social, and economic impacts of business activities
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) appropriately apply essential concepts of business administration in the context of practical and theoretical problems b) appropriately apply knowledge of production processes, including planning, scheduling, and control c) effectively apply basic management theories and practices in a business context d) effectively organize resources, processes, and tasks within an organization e) appropriately apply ethical and sustainable procurement practices to minimize risk and promote social responsibility f) implement budgeting and variance analysis techniques for cost control g) collect and analyze data to generate actionable insights about markets and consumers h) appropriately utilize market research techniques to identify target markets and assess competitive positioning i) appropriately use research related terms and methods j) effectively apply innovative thinking and problem-solving skills to overcome challenges in the start-up phase of a business
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)* At the end of the module/unit the learner will be able to: a) apply the idea of sustainability in current situations and decisions b) recognise the importance of corporate social responsibility and critically question their actions in this regard
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to: a) produce a written solution to a business problem in an unstructured environment

Hours of Total Learning for this Module/Unit	Total Contact Hours [2] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	150 Hours

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. To develop module specific skills students will be guided on how to approach unstructured problems and will be given tasks to develop solutions for business problems in the unstructured environments. The tasks should be approached by students individually and help them to gain skills to pass summative assessments on the module. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of

	individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Open-Book Examination (100 minutes), online, (100%). Students are required to solve different challenges in management a company could face and to apply the skills acquired in this module. **Pass Mark: 45%**

Title of the Module/Unit	REWE11 - Accounting I
Module/Unit Description	The sessions in this module give a complete understanding, right from scratch to bookkeeping, preparation and analysis of financial statements. Students will cover the following areas: a) Accounting basics b) Bookkeeping and record-keeping obligations c) Organisation of the accounts d) From the inventory to the balance sheet e) Account management and accounting records f) Posting of individual business transactions g) Entries to the annual accounts h) Practice cases
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) Interpret financial statements, including the income statement, balance sheet, and cash flow statement b) generate financial reports and statements using the organized account structure c) prepare the inventory section of the balance sheet d) manage accounts receivable and accounts payable processes effectively e) record transactions accurately and in compliance with GAAP f) prepare financial statements, including the income statement, cash flow statement, and balance sheet. **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) expound advanced knowledge of accounting principles, concepts, and frameworks and the importance of accurate bookkeeping and record-keeping in financial management b) evaluate the structure and organization of financial statements c) critically review compliance with accounting principles and regulations in managing accounts d) debate the need for accurately posting and recording individual business transactions e) interpret and analyze the impact of entries on financial statements f) demonstrate advanced understanding of the concepts and principles underlying balance sheets g) critically analyze and interpret balance sheet information to assess the financial position of an organization h) evaluate the significance and limitations of balance sheet data for decision-making i) evaluate the inventory management process and its impact on financial statements

	Skills:

	At the end of the module/unit the learner will have acquired the following skills:
	  a) comply with legal and regulatory requirements for maintaining financial records
	  b) effectively apply the concepts of accounting
	  c) appropriately prepare annual financial statements from the posting of business transactions
	  d) confidently apply the technical vocabulary of accounting to prepare and interpret accounting evaluations
	  e) review the application of the recognition and measurement rules under commercial law
	  f) appropriately record and reconcile financial transactions related to customer invoices and supplier payments
	  g) appropriately apply cash management techniques to optimize liquidity and working capital

	Module-Specific Learner Skills *(Over and above those mentioned in Section B)* *a) work in MS Excel* *b) work with secure documents* *prepare balance sheets using computer software*

	Module-Specific Digital Skills and Competences
	(Over and above those mentioned in Section B)
	
	At the end of the module/unit, the learner will be able to:
	  a) work in MS Excel
	  b) work with secure documents
	  c) prepare balance sheets using computer software

Hours of Total Learning for this Module/Unit	Total Contact Hours [3] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	150 Hours

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐

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[3] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	6
Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. Exercises include practical exercises on preparing financial statements and posting business transactions. Students are also encouraged to use legal texts for developping appropriate solutions. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases. • To develop module specific skills students will be given various tasks to complete using MS Excel software. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Set of Case Studies (100%). Students must deal with case-based accounting problems and develop a correct solution in line with legal requirements. **Pass Mark: 45%**

Title of the Module/Unit	REWE12 - Accounting II
Module/Unit Description	This module builds upon previously acquired knowledge in the field of financial accounting. The preparation of financial statements considering annual accounts policy and tax effects is treated in this module, as well as consolidation of financial statements and the analysis of financial statements. After finishing the module successfully, students also understand the importance of international accounting according to IFRS and know its specific problematic fields. They are familiar with the standard setter and its structure. Students will cover the following topics: a) Fundamentals of balance sheet theory b) Commercial law financial statements c) Tax balance sheet d) Group accounting e) Accounting according to IFRS f) Annual accounts analysis g) Annual accounts policy
Learning Outcomes	**Competences:** At the end of the module the learner will have acquired the responsibility and autonomy to: a) derive the objectives of the annual financial statement policy from the general corporate objectives and develop target-oriented measures (options, discretionary powers, factual design) b) prepare consolidated financial statements, including consolidation adjustments and elimination entries c) develop tax planning strategies and monitor their impact on the tax balance sheet d) develop and implement an effective annual accounts policy based on relevant accounting standards and regulations e) determine accounting policies and practices for recognition, measurement, and disclosure in financial statements f) establish internal controls and procedures for consistent and accurate financial reporting g) monitor and update the annual accounts policy to reflect changes in International Financial Accounting Standards, regulations, and business operations **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) critically analyse financial statements to assess the performance of companies within an industry context b) analyze and interpret balance sheet information to assess the financial position and health of an organization c) critically evaluate the significance and limitations of balance sheet data for decision-making d) debate the tax implications and regulations related to balance sheets e) critically analyze and interpret current income statement data to assess profitability and performance, considering the limitations of the information

	f) critically analyze and interpret differences between the commercial balance sheet and the tax balance sheet g) demonstrate advanced knowledge of the principles and methods of group accounting and consolidation h) evaluate the financial performance and position of a group based on consolidated financial statements i) critically analyze and interpret financial statements prepared under IFRS j) evaluate the impact of IFRS on financial reporting practices and disclosures k) demonstrate advanced knowledge of the latest developments and updates in IFRS
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) appropriately apply the recognition and measurement rules under commercial law b) appropriately apply the relevant accounting standards and principles to prepare financial statements in compliance with commercial law c) identify and appropriately apply tax regulations and guidelines to prepare a tax balance sheet d) analyze and reconcile differences between the financial balance sheet and the tax balance sheet e) derive the objective of group accounting and carry out the most important consolidation steps f) appropriately apply relevant accounting standards and regulations in group accounting g) appropriately apply IFRS principles and standards to prepare financial statements in accordance with IFRS h) effectively apply financial ratios and key performance indicators (KPIs) to evaluate the liquidity, profitability, and solvency of an entity
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to: a) conduct financial analysis using computer software b) prepare tax balance sheets using computer software

Hours of Total Learning for this Module/Unit	Total Contact Hours [4] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer	30	Supervised Placement and Practice Hours	0

	(e.g. lectures participation in online forums, video-lectures)		(During these hours the learner is supervised, coached or mentored)	
	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20
Total Learning Hours of this Module	150 Hours			
Mode of Delivery	Fully Face-to-Face Learning ☐		Blended Learning ☐	
	Fully Online Learning ☒		Work Based Learning ☐	
Total Number of ECTS of this Module/Unit	6			
Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. . Exercises include practical exercises on preparing financial statements and posting business transactions in accordance with IFRS. Further exercises include consolidation of financial statements according to commerical law. Students are also encouraged to use legal texts for developing appropriate solutions. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes			

	and thus allow students to achieve the module objectives through engagement with the cases. • To develop module specific skills students will be give tasks to prepare financial analysis and prepare tax balance sheets using computer software. The tasks will be assigned throught the module and students are encouraged to work on those individualy to develop the necessary skills to pass the module. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Set of Case Studies (100%). Students must deal with case-based (international) accounting and consolidation problems and develop a correct solution in line with legal requirements. They will also critically analyse recent financial statements and interpret their results. **Pass Mark: 45%**

Title of the Module/Unit	UNTF11 – Business Management
Module/Unit Description	This module has been designed to enable students to have a more strategic view towards organisational issues and hence be able to develop managerial objectives that shape the directions of organisations. Students will cover the following topics: a) Conceptual foundations of corporate governance b) Theories of corporate governance c) The functions in the process of corporate governance • Planning • Organisation • Staff deployment • Leadership • Control • Information and communication d) Corporate governance systems e) Fundamentals of strategic management f) Internationalisation strategies
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) develop strategic plans and objectives that align with the organization's mission and stakeholder expectations b) conduct environmental scanning and analysis to identify opportunities and threats in the business environment c) formulate corporate governance policies and guidelines to guide decision-making and behavior d) design and implement appropriate organizational structures and systems to support effective corporate governance **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate critical understanding of the principles, objectives, and ethical considerations of corporate governance b) analyze the key stakeholders and their roles in corporate governance c) evaluate the impact of corporate governance on organizational performance and accountability d) assess the process of staff deployment and its alignment with organizational goals and strategic objectives e) assess the importance of a management system, evaluate the elements of corporate constitution and corporate governance and their potential impact on the company f) demonstrate advanced knowledge on the importance and structure of planning and control systems, the role of information and communication systems in the context of corporate management and strategy development g) critically analyze the role of corporate culture in shaping organizational values, ethics, and decision-making processes

	h) assess the applicability of different theories in different organizational contexts i) demonstrate critical understanding of the concepts, models, and frameworks of strategic management j) critically analyze the external business environment and assess competitive forces k) demonstrate critical understanding of the motives, opportunities, and challenges of internationalization for businesses l) illustrate the role of strategic management in the context of international corporate governance
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) effectively apply systematics of the corporate management control cycle and critically analyse the content of the sub-functions b) assess and employ the concepts of strategic management in a targeted manner to simple to medium sample cases c) conduct internal analysis to identify organizational strengths, weaknesses, and core competencies d) debate the role of strategic management in the context of international management e) consider social and ethical implications in strategy development f) analyze and select appropriate internationalization strategies based on market research and risk assessment
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)* At the end of the module/unit the learner will be able to: a) assess the importance of corporate culture for corporate management and evaluate the effect of corporate culture on cooperation as well as assess its ability to be shaped b) evaluate different manifestations of organisational structure and assess their respective advantages and disadvantages
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to: a) use graphical software to illustrate strategic objectives

Hours of Total Learning for this Module/Unit	Total Contact Hours [5] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0

	Self-Study Hours (Estimated workload of research and study)	118	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	2
Total Learning Hours of this Module	150 Hours			
Mode of Delivery	Fully Face-to-Face Learning ☐		Blended Learning ☐	
	Fully Online Learning ☒		Work Based Learning ☐	
Total Number of ECTS of this Module/Unit	6			
Explain how this module/unit will be taught	The module is delivered by the module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases. • To address module specific skills development students will be given reflective exercises to assess the importance of corporate culture for corporate management and evaluate different manifistations of organizational structure. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent			

	learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Open-Book Examination (100 minutes), online, (100%). Students are required to solve different challenges in corporate management a company could face and to apply the skills acquired in this module. **Pass Mark: 45%**

Title of the Module/Unit	MARK11 - Marketing
Module/Unit Description	Each organisation sells or buys in one form or another. Thus, marketing serves as an integral part of the core business of every organisation. This module is designed to enable students develop a marketing perspective towards organisational processes and further appreciate the role customers play in the longevity of every organisation. Students will cover the following topics: a) Marketing basics b) Analysis and understanding of the market situation c) Contents and methods of marketing research d) Determining the marketing objectives e) Determining the marketing strategies f) Design of the marketing instruments (product, price, distribution, and communication policy) g) Marketing implementation h) Special features of international marketing
Learning Outcomes	**Competences:** At the end of the module the learner will have acquired the responsibility and autonomy to: a) develop a strategic marketing concept that integrates market research, segmentation, targeting, positioning, and marketing mix strategies to achieve organizational goals and objectives b) develop marketing strategies that align with the overall business objectives, target market needs, and competitive landscape c) develop and execute marketing communication plans d) develop a concept for marketing research e) advise on the selction of international marketing strategies **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate advanced knowledge of marketing as a concept for ensuring the competitiveness of enterprises, considering market dynamics, customer expectations, and sustainable competitive advantage b) critically analyse the main factors influencing demand behaviour c) investigate the central constructs of customer behavior, such as customer satisfaction and customer loyalty d) demonstrate advanced knowledge of marketing objectives, strategies and instruments e) expound on exchange relationships as the core identity of marketing and evaluate extensions of the object area of marketing science f) critically analyze and evaluate the suitability of different sources and methods of marketing research, considering social and ethical implications g) evaluate the role and position of the functional area of marketing as well as its systemic integration in the company

	Skills:

	At the end of the module/unit the learner will have acquired the following skills:
	   a) apply theories and models that explain the behavior of consumers, including the role of consumer attitudes and perceptions
	   b) expound on consumer behavior, identify target audience segments, and develop insights into their needs, preferences, and motivations
	   c) effectively apply a strategic marketing concept and clarify how this can contribute to achieving strategic competitive advantages
	   d) differentiate the options of market communication from each other and select them regarding their suitability for specific situations
	   e) effectively apply the marketing management process including its sub-steps and plan the relevant tasks in each case
	   f) appropriately apply marketing instruments
	   g) appropriately use the roles of the customer within the framework of the strategic marketing concept and derive appropriate recommendations for action

	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to: a) conduct market research using online databases

Hours of Total Learning for this Module/Unit	Total Contact Hours [6] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	118	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	2

Total Learning Hours of this Module	150 Hours

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[6] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	6
Explain how this module/unit will be taught	The module is delivered by the module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Debates. debates are used during the seminars and are facilitated by the instructor. Debates help students to develop their critical thinking, presentation, argument construction, question handling and other skills. Debates are organised around the topics covered in the modules and help students to personally engage with the material. • Students will be guided on the matters of conducting independent marketing research using online databases and will be given varius tasks in relation marketing research. The outcomes of the work will be formatively assessed during the sessions and students have an opportunity to receive feedback on their work from the instructor. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Open-Book Examination (100 minutes), online, (100%). Students are required to solve different challenges in marketing a company could face and to apply the skills acquired in this module. **Pass Mark: 45%**

Title of the Module/Unit	KOCO11 - Cost Accounting and Controlling
Module/Unit Description	Cost accounting seeks to establish value for the organisation by way of managing resources, activities, and individuals to achieve the organization's goals. Cost accounting systems can be effective tools that will be used in providing information that is needful in making decisions at all levels in the organisation. Students will also gain insights into how to develop and implement effective control systems to monitor and evaluate organizational performance. They will be aware of the benefits of digitization and new AI tools supporting control tasks. Students will cover the following topics: a) Cost and revenue accounting • Basics of cost and revenue accounting • Cost-type accounting • Cost centre accounting • Cost unit accounting • Current income statement b) Controlling • Fundamentals of controlling • Instruments to support strategic corporate governance • Instruments to support the operational management of the company • Fundamentals of reporting c) Digitalisation and controlling • Artificial intelligence in controlling • Big data analytics and predictive planning d) Blockchain technology and controlling
Learning Outcomes	**Competences:**
	At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) prepare management decisions regarding product(s) groups from a cost perspective b) review the financial performance of a company or business unit and derive suitable measures c) develop budgets and forecasts and debate the issues in the management of the budgeting process d) create management reports and manage financial information e) advise on options for cost optimization for products or product groups f) design and implement controlling systems to monitor and control organizational performance g) assess the benefits and challenges of digitalization in controlling and develop strategies for successful integration
	Knowledge:
	At the end of the module the learner will have been exposed to the following: a) demonstrate advanced knowledge of the tasks of cost and revenue accounting and their significance for companies b) critically analyse and evaluate cost and revenue accounting systems in practice

	c) critically analyze and interpret cost and revenue data for decision-making purposes
	d) evaluate cost unit accounting information for pricing, profitability, and cost control purposes
	e) differentiate between cost-type accounting, cost centre accounting, and cost unit accounting
	f) demonstrate advanced knowledge of the tasks of controlling in companies
	g) evaluate the use of various controlling instruments to support strategic corporate governance
	h) critically analyze the application of artificial intelligence in controlling, such as predictive analytics and decision support systems
	i) evaluate the potential applications of blockchain in financial management,
	j) assess the effects of digitalisation and the associated technological developments, evaluate selected technologies, and suggest possible applications in controlling

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) appropriately apply a variety of cost accounting methods, considering their limits and possibilities
b) analyze cost structures, across various departments, products and projects
c) identify cost-saving opportunities, and provide recommendations for cost optimization
d) effectively apply cost accounting techniques to calculate and allocate costs accurately
e) effectively apply controlling instruments for operational management, such as budgeting and variance analysis
f) prepare and present comprehensive reports to communicate financial and non-financial information effectively
g) analyse the financial performance against budgeted targets, identify variances, and develop corrective actions
h) effectively apply controlling instruments and methods for selected strategic (and operational) problems and thus provide the required information and make a selection from alternatives, taking into account the multidimensionality of what is happening in the business

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

Module-Specific Digital Skills and Competences
(Over and above those mentioned in Section B)

At the end of the module/unit, the learner will be able to:

a) work with a portfolio of accounting applications

Hours of Total Learning for this Module/Unit	Total Contact Hours [7] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	50	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	180	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	250 Hours

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	10

Explain how this module/unit will be taught	The module is delivered by the module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. - Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. - Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and practical exercises including e.g. calcuation of contribution margins, process related cost, target costs. - Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes

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[7] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	and thus allow students to achieve the module objectives through engagement with the cases.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Additional exercises including solutions for various methods in cost accounting and controlling are provided. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Revealed Exam Questions (100%). Students must deal with case-based cost-accounting and controlling problems and develop a solution using the skills acquired in this module. **Pass Mark: 45%**

Title of the Module/Unit	INFI11 - Investment and Financing
Module/Unit Description	This module is an introduction to the study of the principles of corporate investment and finance and their application to the usual financial issues and decision-making of business enterprises. By the end of the module, students will be familiar with financial vocabulary, understand aspects of financial theory, and appreciate the underlying financial mindset as well as incentives involved when solving problems of finance. Students will learn how to determine risk and make financial decisions, and how to value an investment as a potential financial opportunity. The following topics will be covered: a) Investment • Fundamentals of investment appraisal • Static investment calculation methods • Dynamic investment calculation methods • Permanent investment decisions • Investment decisions under uncertainty • Utility analysis b) Financing • Categorisation of forms of financing • Deposit and equity financing • Debt financing • Special forms of external financing • Internal financing c) Financial analysis d) Financial planning
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) be responsible for identifying, analysing, and solving unpredictable problems in diverse areas of business finance b) develop a critical awareness of the time value of money, risk, future returns, and the capital investment decisions c) make informed, reasoned, and sustainable decisions on capital investment projects d) collect, evaluate, and interpret information on financial issues, derive scientific judgements from it and recognise and assess the interdependencies of their decisions with other subject areas e) construct investment decisions under certainty and uncertainty and interpret key figures for investment decisions f) construct a valuation of companies with a leveraged capital structure **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate advanced knowledge of the different methods of investment appraisal (static perspective, dynamic perspective, simulation models of the capital budget, useful life problems, consideration of risk in investment decisions)

	b) critically evaluate different ways and possibilities of financing a company
	c) critically analyse the influence of risk on the cost of capital
	d) expound an advanced knowledge of financial management and different methods of investment appraisal
	e) critically assess short- and long-term financing alternatives and the effects on the company
	f) evaluate cash flows based on financial mathematical relationships
	g) critically assess different approaches to deducting the cost of capital for non-capital-market-oriented companies or projects and evaluate them with regard to their advantageousness
	h) critically evaluate social and ethical implications of potential investments, e.g. environmental issues

	Skills:

At the end of the module/unit the learner will have acquired the following skills:
   a) appropriately apply techniques and methods of investment appraisal
   b) independently select and effectively apply the relevant techniques to choose the appropriate investment programme from several worthwhile investment projects
   c) assess the scope of investment decisions in companies
   d) appropriately apply finance knowledge and skills to company-specific issues and develop solutions to problems and arguments in this subject area
   e) appropriately apply the methods of financial planning and analysis and in the different instruments of debt, internal and equity financing
   f) appropriately analyse and assess financial issues and communicate them to management and investors
   g) appropriately select and justify financing opportunities for a company

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

Module-Specific Digital Skills and Competences
(Over and above those mentioned in Section B)

At the end of the module/unit, the learner will be able to:
   a) effectively use web resources to conduct financial data collection
   b) effectively use software tools, like e.g. MS Excel to conduct investment appraisal

Hours of Total Learning for this Module/Unit	Total Contact Hours [8] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	50	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	180	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	250 Hours

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	10

Explain how this module/unit will be taught	The module is delivered by the module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer.

- Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module.
- Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises.
- Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes

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[8] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	and thus allow students to achieve the module objectives through engagement with the cases.
	• Students are also encouraged to work weekly on development of their digital skills using MS excel and web resources. To facilitate their learning they will be given tasks in relation to financial data collection and its analysis using MS excel.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Revealed Exam Questions (100%). Students must take investment decisions based on mathematical models applied and solve financing problems using the skills acquired in this module. They must justify their decisions based on theories taught in this module. **Pass Mark: 45%**

Title of the Module/Unit	PRPM11 - Project and Process Management
Module/Unit Description	This module deals with important aspects of the very comprehensive management disciplines of project and process management and offers on the one hand insights into the development and theoretical background, and on the other hand important practical tips and tried and tested methods that will help students to be able to handle their own projects even more successfully. Project management is a key qualification for managers. Process management is a cross-sector and cross-company issue, and the implementation of corporate strategies fundamentally depends on the quality of process management. Therefore, this module shall outline the potentials, but also the limitations of process management for managing business units and companies. This module with deal with the following topics: a) Project management • Project procedure • Project planning • Project implementation • Project risk management • Project communication • Project controlling b) Process management • Identification and analysis of business processes • Potentials and limits of process management • Instruments of process management c) Process quality
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) manage smaller to medium-sized projects in the business environment b) decide which tasks arise in which project phases and which instruments support them in doing so c) create project plans, define project scope and deliverables, establish timelines and milestones, and allocate resources appropriatly d) critically review and select appropriate forms of project organisation and plan projects e) manage physical and virtual project teams f) critically review and manage the implementation of project management processes g) define processes and manage the implementation of processes h) monitor the quality of processes and ensure that adequate measures are taken to improve process quality **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) critically analyze different forms of project organisation and project phases b) demonstrate advanced knowledge of the essential elements of project planning, project communication and project controlling

	c) expound advanced knowledge of tasks occurring in project management at different stages and approaches to complete such tasks,
	d) critically analyse the project environment and identify the success factors of a project,
	e) assess the role of human behaviour in the management of projects and their environment
	f) evaluate and debate the methods and tools for controlling and managing complex projects,
	g) critically review and identify the possible project risks at an early stage and introduce measures to avoid them,
	h) demonstrate advanced knowledge of process management and suitable instruments
	a) critically analyze and evaluate process quality and identify measures for improving process quality
	b) evaluate the potentials, but also the limitations of process management for managing business units and companies

Skills:

At the end of the module/unit the learner will have acquired the following skills:
  c) appropriately apply project management instruments and tools
  d) define appropriate resources in project management
  e) appropriately apply methods and instruments for controlling and handling complex projects
  f) identify the (mis)success factors of a project and recognise possible project risks and strategies to avoid them at an early stage
  g) create project budgets, track project costs, monitor expenses
  h) expound and effectively communicate the project objectives, progress, and changes to project stakeholders
  i) critically review and prioritize tasks, manage project timelines, and monitor progress against established milestones
  j) adapt and adjust plans as needed to overcome obstacles and maintain project progress
  k) identify and take measures to effectively improve processes of an enterprise
  l) design the organisational and flow structure of processes
  m) appropriately apply process management instruments and tools
  n) appropriately apply instruments to monitor process quality

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

At the end of the module/unit, the learner will be able to:
  a) appropriately apply the methods and instruments for controlling and handling medium-complex projects
  b) appropriately apply methods and notations for modelling process flows and determine performance parameters for monitoring ongoing processes

	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to: a) employ e-project management tools

Hours of Total Learning for this Module/Unit	Total Contact Hours [9] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	70	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	50

Total Learning Hours of this Module	150 Hours

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by the module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer.
	   • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module.
	   • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. Lectures also include case studies and best practice approaches.
	   • Project based learning: Students are given mini projects during the sessions and are encouraged to work on the projects individually seeking feedback from peers and the instructor during seminars as well as through arranging appointments. Project-based learning is designed to engage students in learning by focusing on developing solutions to

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[9] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	existing problems and combining theoretical knowledge and practical skills.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, case studies and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
	• Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (100%). The term paper shall track and evaluate students' knowledge from the module. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in module "WASM11 - Scientific Work and Self-Management". **Pass Mark: 45%**

Title of the Module/Unit	PERS11 - Human Resources Management
Module/Unit Description	Human Resource Management (HRM) is an approach to the employment and development of people. HRM is therefore concerned with all aspects of the organisation and how people are employed and managed. In most organisations HR is delivered by HR specialists working in partnership with their line managers; the HR function is not a stand-alone function but one that supports the organisation in achieving its objectives by developing and implanting HRM strategies that are incorporated within the organisational strategy. The aim of this module is to introduce key areas of HRM in contemporary organisations. The module is designed to consider the following issues and approaches, considering developments in the business world: a) Macro trends and human resources management b) Human resources management fields of activity c) Recruitment strategies d) Modern recruitment methods of external recruitment e) Personnel selection f) Onboarding of new employees g) Human resources development h) Staff release i) Classical leadership styles and theoretical approaches to leadership j) Pathological aspects of personal leadership in organisations k) Management tools l) Coaching and mentoring - methods of leadership development m) Motivation n) Migration marketing o) Resilience - personnel management of employees in mental crises p) Knowledge management q) Talent relationship management
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) develop and implement effective human resources strategies that support the achievement of organizational objectives, b) manage recruitment processes and selection of employees c) manage staff development processes d) develop onboarding concepts for new employees e) prepare measures for staff release f) critically review the issues that drive employee satisfaction and well-being g) create a work environment fostering employee satisfaction, h) develop and implement a system for knowledge management **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) identify leadership issues and evaluate human resource management philosophies

	b) critically assess central motivation theories in terms of their significance for HR work and integrate them into daily work
	c) appropriately use advanced knowledge from different theoretical concepts, which provide the necessary conceptual foundations for a deeper understanding of HR work, as a basis for decision-making and action
	d) evaluate the legal, ethical, and social implications of human resources practices in diverse organizational contexts
	e) evaluate the role of human resources in talent acquisition, selection, onboarding processes, development, and retention
	f) assess the importance of talent management in attracting, developing, and retaining a high-performing workforce,
	g) debate the application of leadership models
	h) demonstrate critical understanding of the difference leadership styles and central motivation theories in terms of their significance for HR work

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) effectively apply the concepts on the generic functions of human resource management appropriately to the situation to help enable and ensure the qualitative and quantitative staffing of an organisation

b) appropriately apply central leadership instruments and methods of leadership development

c) effectively apply the strategies for managing employee relations, including employee communication, negotiation, and conflict resolution

d) effectively apply of the strategies for talent acquisition, including recruitment, selection, and onboarding processes

e) debate the impact of leadership instruments and styles, in different situations

f) effectively apply the various methods of leadership development

g) effectively apply solution-oriented leadership styles

h) appropriately use knowledge management tools

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

At the end of the module/unit the learner will be able to:

a) take different perspectives on human resources tasks and develop them into solutions in the presented subject areas

b) critically assess current theories and concepts on strategic and operational HRM for personnel administration and personnel management from a scientific and practical point of view

	Module-Specific Digital Skills and Competences
	(Over and above those mentioned in Section B)
	
	At the end of the module/unit, the learner will be able to:
	    a) use software for human resource management tasks
	    b) employ software for planning and organisational purposes
	    c) use knowledge management databases

Hours of Total Learning for this Module/Unit	Total Contact Hours [10] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	118	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	2

Total Learning Hours of this Module	150 Hours

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by the module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Debates. debates are used during the seminars and are facilitated by the instructor. Debates help students to develop their critical thinking, presentation, argument construction, question handling and other skills. Debates are organised around the topics covered in the modules and help students to personally engage with the material.

[10] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Open-Book Examination (100 minutes), online, (100%). Students are required to solve different challenges in HR management a company could face and to apply the skills acquired in this module. **Pass Mark: 45%**

Title of the Module/Unit	GRIM01 - Entrepreneurship and Business Creation
Module/Unit Description	This module covers the main aspects of entrepreneurship, company foundation and business plan creation. It provides an overview of entrepreneurship, its significance in the business world, and the characteristics and traits of successful entrepreneurs. This module also covers the process of developing a business plan, including defining the mission and vision of the venture, setting goals and objectives, analyzing the competitive landscape, and creating a strategic roadmap. Students will focus on the following topics: a) Entrepreneurship, entrepreneurship, setting up a business - conceptual and content-related basics b) The founding processes c) Success and failure factors of setting up a business d) Business idea and business model e) Development and preparation of business plans f) Entrepreneurial marketing g) Crisis management in start-up processes
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) generate innovative and viable business ideas, considering market needs, trends, and competitive landscapes b) critically evaluate and refine business ideas and models to ensure alignment with market demand and profitability c) create comprehensive and well-structured business plans that address key aspects of start-up ventures d) develop strategies for identifying and managing potential risks and challenges in the early stages of business development e) conduct thorough market research and competitive analysis to inform business plan development f) communicate business plans persuasively, targeting different stakeholders, such as investors, partners, and employees g) develop strategies for identifying target markets, positioning products or services, and creating effective marketing messages h) effectively manage and respond to unexpected events or challenges **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate a comprehensive understanding of the fundamental concepts and theories related to entrepreneurship and setting up a business b) critically analyze and evaluate the key components of entrepreneurial ventures, including identifying opportunities, assessing risks, and understanding market dynamics c) demonstrate ethical awareness and social responsibility in the context of entrepreneurship and business setup

	d) demonstrate an advanced understanding of the key steps involved in the founding processes of a business, including idea generation, market analysis, and legal requirements e) critically analyze and evaluate the factors that contribute to the success or failure of start-up ventures f) evaluate the impact of external factors, such as economic conditions and regulatory environments, on start-up success g) demonstrate a deep understanding of business models and their components, including value proposition, revenue streams, and cost structure h) demonstrate a deep understanding the unique challenges and opportunities of marketing in the entrepreneurial context
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) identify the most important success and failure factors of start-up projects and analyse them in concrete practical cases b) apply critical thinking skills to assess the feasibility of business ideas and evaluate their potential for success c) identify and assess potential sources of financing and funding for start-up ventures d) effectively apply lessons learned from successful and failed start-ups to improve decision-making and the likelihood of success e) adapt and iterate business ideas based on feedback and market dynamics f) communicate business ideas and models effectively, using appropriate tools and techniques g) revise and refine business plans based on feedback and changing market conditions h) appropriately utilize financial analysis and forecasting techniques to develop realistic financial projections i) identify potential crises and risks that may impact start-up ventures and develop proactive strategies to mitigate them j) learn from past crises and incorporate lessons learned into future start-up processes and risk management strategies k) Appropriately consider ethical, social and environmental implications of new business activities
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*

	Module-Specific Digital Skills and Competences
	(Over and above those mentioned in Section B)
	
	At the end of the module/unit, the learner will be able to:
	   a) write business plan using text processing software and tools like e.g. MS Excel
	   b) create graphs and figures using computer software	

Hours of Total Learning for this Module/Unit	Total Contact Hours [11] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures) **30**	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored) **0**
	Self-Study Hours (Estimated workload of research and study) **60**	Assessment Hours (Examinations/ presentations/ group work/ projects etc.) **60**

Total Learning Hours of this Module	150 Hours

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by the module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer.
	  • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module.
	  • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises.
	  • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the

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[11] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, case studies and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. • Supervision of the Project Work. Students suggest a real or virtual company profile for their business plan. They get feedback from their supervisor who supports them during the completion of the project with advice. The supervisor shall not give feedback on preliminary versions of the project work.
Explain how this particular module/unit will be assessed	Project Work. Processing time: 6 weeks, 6,000 words (100%). In the project work students shall apply the knowledge acquired in this module to a specific project. Students prepare their project in an analytical and organised way, using appropriate and well-researched literature. **Pass Mark: 45%**

Title of the Module/Unit	STEU11 - Taxation

Module/Unit Description	A core task of business taxation is to support companies in the last described endeavors. This requires sufficient knowledge of the most important types of taxes. The basics are taught in this module.
	Income tax, corporate income tax and trade tax, i.e., the types of tax that are assessed based on income, are dealt with in detail. Because earned income is rarely consumed in full, but rather accumulated as assets which are passed on to subsequent generations through inheritance or gift, the relevant inheritance and gift tax law is also explained.
	According to the will of the legislator, the sales tax should affect private consumers in its burdening effect. Legally, the sales tax is levied on the entrepreneur and in economic terms, the burden is not always passed on to the consumer. In addition, sales tax can become a cost factor if the law is incorrectly applied.
	Students will cover the following topics in this module:
	    a) Fundamentals of tax law and tax theory
	    b) Taxation procedure
	    c) Income tax
	    d) Corporate income tax
	    e) Trade tax
	    f) Inheritance and gift tax
	    g) Value added tax

Learning Outcomes	**Competences:**
	
	At the end of the module/unit the learner will have acquired the responsibility and autonomy to:
	    a) prepare and submit accurate tax returns for individuals and businesses of low to medium complexity
	    b) develop tax planning and optimization strategies within the legal framework of taxation procedures
	    c) evaluate the impact of corporate income tax and trade tax on business decisions and provide advice on tax-efficient structures and transactions
	    d) develop tax planning strategies considering factors such as trade tax rate differentials and tax base optimization
	    e) supervise the VAT declarations
	
	Knowledge:
	
	At the end of the module/unit the learner will have been exposed to the following:
	    a) demonstrate an advanced understanding of the fundamental principles and concepts of tax law and tax theory
	    b) critically analyze and interpret tax legislation and regulations to determine their application in different scenarios
	    c) demonstrate deep understanding of the procedural aspects of taxation, including tax assessment, filing requirements, and compliance obligations
	    d) evaluate how the taxation of small entrepreneurs is affected, which differences of the actual taxation must be considered and when the reverse charge procedure must be applied

e) demonstrate deep understanding of the fundamental principles and concepts of income tax, including the determination of taxable income and deductions
f) assess, for income tax, whether there is unlimited or limited tax liability and evaluate the different consequences
g) critically analyze and interpret financial statements and accounting principles relevant to corporate income tax calculations
h) demonstrate deep understanding of the principles and regulations related to trade tax, including its assessment and calculation
i) demonstrate deep understanding of the legal framework and principles governing inheritance and gift tax
j) evaluate facts regarding personal tax liability for inheritance and gift tax
k) demonstrate comprehensive understanding of the fundamental principles and concepts of value-added tax (VAT)
l) critically analyze and interpret VAT legislation to determine VAT obligations and entitlements for businesses

Skills:

At the end of the module/unit the learner will have acquired the following skills:
a) appropriately apply knowledge of income tax rules to optimize tax outcomes for individuals and businesses
b) identify and effectively apply tax planning strategies to minimize tax liabilities within legal boundaries
c) appropriately apply corporate income tax rules to accurately calculate tax liabilities for corporations
d) recognise hidden profit distribution and hidden contributions and present their tax effects for the company and the shareholders
e) appropriately apply trade tax rules to optimize tax outcomes for businesses
f) assess factual and personal tax liability in the case of trade tax
g) appropriately apply the different trade loss rules for co-partnerships and corporations
h) analyze and interpret inheritance and gift tax legislation to calculate tax liabilities for transfers of wealth
i) appropriately apply VAT rules to accurately calculate VAT liabilities and input tax credits
j) appropriately conduct VAT planning, including registration, invoicing, and compliance with reporting requirements
k) allocate the taxable objects for VAT, identify the places of supplies and other services, and name the most important tax exemptions

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)*

Hours of Total Learning for this Module/Unit	Total Contact Hours [12] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	150 Hours

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation

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[12] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Course work (100%). Students must deal with case-based tax problems and develop a correct solution in line with legal requirements and tax law. **Pass Mark: 45%**

Title of the Module/Unit	VOWL11 - Microeconomics
Module/Unit Description	This module provides students with an overview of relevant economic issues in a business context by outlining fundamental economic concepts and examining the functioning of the market system. Different market structures and their impact on organisations are examined and the role of government in the economy is reviewed. Students will cover the following topics: a) First basic economic ideas b) Theory of the Household c) Theory of Entreprise d) Elasticity of demand and supply e) The functioning of markets f) Market and state
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) critically reflect on their decisions against the background of global economic aspects b) analyze and predict the impact of price changes on revenue, quantity demanded, and market equilibrium c) determine the supply of a company and the allocation of resources and production factors d) monitor government interventions, such as price controls and regulations, on market functioning, and advise on potential consequences e) critically analyze and predict the effects of government actions on business and society f) formulate informed opinions and arguments on the appropriate role of the state in market economies, considering economic, social, and ethical dimensions **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) evaluate economic incentives that influence human behaviour b) demonstrate a comprehensive understanding of fundamental economic concepts, such as scarcity, opportunity cost, supply and demand, and economic systems c) evaluate the impact of economic factors on individual and societal choices and outcomes d) demonstrate an advanced understanding of the role of households as consumers in the economy and their behavior in making consumption decisions e) recognise how economic incentives influence human behaviour, describe the functioning of markets, and take a critical position on the functioning of markets and government market intervention f) critically analyze and interpret theories and models of consumer behavior, including utility theory and the concept of rational choice

g) demonstrate an advanced understanding of the fundamental theories and concepts of business, including the nature of firms, organizational structures, and business functions

h) demonstrate an advanced understanding of the concept of elasticity and its relevance in analyzing the responsiveness of demand and supply to changes in price and other factors

i) critically analyze the determinants of demand and supply elasticity and their implications for market outcomes

j) critically analyze and evaluate different market structures, such as perfect competition, monopoly, oligopoly, and monopolistic competition

k) evaluate the impact of government interventions, such as price controls and regulations, on market functioning

l) critically analyze and evaluate different theories and perspectives on the proper balance between market forces and government intervention

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) communicate economic ideas effectively, using appropriate terminology and concepts

b) appropriately apply economic principles to analyze and interpret real-world economic phenomena and make informed decisions

c) appropriately apply knowledge of household theory to explain consumer preferences, demand curves, and income and substitution effects

d) appropriately apply consumer theory to practical scenarios, such as analyzing consumer demand

e) appropriately apply the theory of the firm to analyze and solve problems related to business decision-making, resource allocation, and performance measurement

f) calculate and interpret price elasticity of demand and supply using appropriate formulas and methods

g) appropriately apply knowledge of market dynamics to analyze price determination, market efficiency, and resource allocation

h) appropriately apply market analysis to real-world scenarios, such as evaluating market failures

i) assess the impact of government policies, regulations, and interventions on market outcomes and economic efficiency

j) effectively apply cost-benefit calculations to a wide variety of problems and assess the possibilities and limits of rational decisions as well as economic interdependencies and conflicting goals

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

Module-Specific Digital Skills and Competences
(Over and above those mentioned in Section B)

	At the end of the module/unit, the learner will be able to: a) conduct cost-benefit analysis using spreadsheet software

	Total Contact Hours [13] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
Hours of Total Learning for this Module/Unit	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	150 Hours

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Debates. debates are used during the seminars and are facilitated by the instructor. Debates help students to develop their critical thinking, presentation, argument construction, question handling and other skills. Debates are organised around the topics covered in the modules and help students to personally engage with the material. • Students will be guided on using MS Excel to apply micro-economic functions and will be given independent learning tasks to work on production of micro-economic analysis individually.

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[13] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Revealed Exam Questions (100%). Students must analyse given microeconomic questions, apply mathematical economic models and explain the impact of changes in behavior of different stakeholders. They must justify their decisions based on theories taught in this module. **Pass Mark: 45%**

Title of the Module/Unit	VOWL12 - Macroeconomics
Module/Unit Description	The module introduces the relevant aspects of the macroeconomy with a focus on business impact and decision-making and prepares students to manage complex professional activities and projects, taking responsibility for decision-making in the context of economic uncertainty. Students will cover the following topics: a) Introduction to macroeconomics b) Alternative views of macroeconomics c) National accounts d) The goods market e) The money markets f) The IS-LM model g) The Neoclassical Synthesis - inclusion of the labour market h) Economic fluctuations i) Long-term growth j) Approaches of the new macroeconomics
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) Interpret and include macroeconomic framework conditions in business management decisions b) develop well-founded positions on current economic policy controversies and defend them independently c) consider the impact of fiscal policy on aggregate demand and economic stabilization in business management decisions d) critically analyze and predict the patterns and dynamics of economic fluctuations e) handle a simple model of long-term macroeconomic equilibrium and use it to depict the causes of economic fluctuations and the effects of monetary and fiscal policy f) handle a model of long-term equilibrium economic growth and identify the main factors influencing growth g) assess macroeconomic developments, critically analyze economic policy measures and make recommendations for action h) effectively apply the IS-LM model to analyze and predict the effects of policy interventions on macroeconomic variables **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) evaluate the behaviour of households and firms in the goods, money, and labour markets b) demonstrate a comprehensive understanding of the key concepts and principles of macroeconomics, such as aggregate demand and supply, economic indicators, and macroeconomic policy c) critically analyze and compare different schools of thought in macroeconomics, such as Keynesian economics, monetarism, and new classical economics

	d) demonstrate an advanced understanding of the purpose and components of national accounts, including gross domestic product (GDP), income, and expenditure measures e) critically analyze and interpret national accounts data to assess the economic performance of a country f) demonstrate an advanced understanding of the functioning of the goods market and its role in determining aggregate demand and output g) critically analyze and evaluate the determinants of consumption, investment, and government spending in the goods market h) evaluate the implications of changes in the goods market for employment, inflation, and business cycles i) demonstrate an advanced understanding of the role and functions of money in the economy j) critically analyze and evaluate the determinants of money supply and money demand k) analyze the impact of monetary policy on interest rates, inflation, and economic activity l) interpret the IS-LM model as a framework for analyzing the interaction between the goods market and the money market m) evaluate the limitations and assumptions of the IS-LM model in explaining real-world macroeconomic phenomena n) analyze and evaluate the role of the labor market in determining employment, wages, and economic outcomes o) evaluate the implications of changes in the labor market for income distribution and economic inequality p) demonstrate an advanced understanding of the nature and causes of economic fluctuations, including business cycles and economic crises q) analyze and evaluate different theories and models of economic growth, such as the Solow growth model and endogenous growth theory r) evaluate the implications of long-term growth for income levels, living standards, and sustainable development s) Critically assess ethical and social impact of macroeconomic decisions
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) appropriately apply macroeconomic theories to analyze and interpret real-world economic phenomena and make informed predictions b) communicate macroeconomic concepts and ideas effectively, using appropriate terminology and models c) appropriately apply knowledge of national accounts to measure and compare the economic growth and development of different countries d) appropriately apply theoretical models and analytical tools to analyze the goods market and its interactions with other macroeconomic factors e) appropriately apply theoretical models and analytical tools to analyze the money markets and their interactions with other macroeconomic factors

	f) analyze and interpret the IS-LM diagram to understand the impact of fiscal and monetary policy on output, interest rates, and equilibrium in the economy g) appropriately apply theoretical models and analytical tools to analyze the labor market and its interactions with other macroeconomic factors h) appropriately apply the Neoclassical Synthesis to analyze the impact of labor market dynamics on macroeconomic stability and inflation i) Appropriately use the Solow model to analyze the impact of investment, innovation, and government policies on economic development
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to: a) create models using Excel b) create diagrams to demonstrate relationships between two or more variables

Hours of Total Learning for this Module/Unit	Total Contact Hours [14] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	150 Hours

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	6

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[14] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. Students are encouraged to follow the press and to reflect on economic policy measures and their impact on macroeconomic developments. • Debates. debates are used during the seminars and are facilitated by the instructor. Debates help students to develop their critical thinking, presentation, argument construction, question handling and other skills. Debates are organised around the topics covered in the modules and help students to personally engage with the material. • In terms of development of digital skills students will be guided on using MS excel to produce and visualize models and relationships between variables. Additionally, students will be given independent learning tasks to prepare such models and opportunities for peer and instructor feedback will be provided to enhance their models and develop their digital skills. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Revealed Exam Questions (100%). Students must analyse given macroeconomic questions, apply mathematical economic models and explain the impact of changes organised by the government. They must justify their decisions based on theories taught in this module. **Pass Mark: 45%**

Title of the Module/Unit	BMST11 - Business Mathematics and Statistics

Module/Unit Description	The module provides a grounding in mathematical techniques used in business and enables students to efficiently apply the learned skills in daily duties and future learning. The purpose of this module is to increase students' maths knowledge and improve their numerical skills as it applies to many aspects of business and to prepare students to study such areas of management as finance and accounting.
	The following topics will be covered:
	  a) Functions
	  b) Interest calculation
	  c) Annuity and redemption calculation
	  d) Derivatization of functions
	  e) Differentiation rules
	  f) Economic applications of differential calculus
	  g) Optimisation under constraints
	  h) Linear systems of equations
	Through a practical methodology, students will acquire the necessary skills to understand and use classic calculus and statistics techniques in real case business scenarios.
	Students will cover the following topics:
	  a) Concepts of statistics and data collection
	  b) One-dimensional frequency distributions
	  c) Position parameters
	  d) Scattering parameters
	  e) Concentration measures
	  f) Ratios and index numbers
	  g) Two-dimensional frequency distributions and measures
	  h) Regression analysis
	  i) Time series analysis

Learning Outcomes	**Competences:**
	
	At the end of the module/unit the learner will have acquired the responsibility and autonomy to:
	  a) critically engage with the knowledge of maths and calculus acquired in previous studies by using it in business situations and taking advantage of the potential this knowledge presents for the profession of management
	  b) develop quantatitive models representing real-world problems
	  c) design research concepts based on quantitative data
	  d) manage numerical information and statistical data and make informed decisions by undertaking quantitative analysis
	  e) effectively apply ratios and index numbers to analyze trends, make comparisons, and draw meaningful conclusions
	  f) Use ratios and index numbers to support decision-making in various fields, including finance, economics, and demographics
	  g) Use regression analysis to make predictions and forecast outcomes based on explanatory variables

	Knowledge:
	At the end of the module/unit the learner will have been exposed to the following: a) demonstrate a thorough understanding of various types of economic functions, such as eg price-sales functions, cost function, revenue function and profit function b) analyze the behavior of functions c) analyze the effects of interest rates, compounding periods, and time on the growth of investments d) demonstrate a comprehensive knowledge of different methods to solve systems of linear equations e) demonstrate a comprehensive understanding of fundamental statistical concepts, including population, sample, variables, and data types f) interpret and analyze data using descriptive statistics, graphical representations, and summary measures g) identify and analyze the spread and distribution of data using scattering parameters h) evaluate the limitations and biases associated with ratio and index number calculations i) analyze and interpret time series data using appropriate graphical representations and statistical measures j) evaluate the possible influence of the data creation process, data sources and data presentation on the result
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) correctly use functions to model and solve real-world problems related to business administration b) calculate compound interest using appropriate formulas and apply them to various financial scenarios c) correctly apply interest calculation principles to determine loan repayments, amortization schedules, and future values of investments d) appropriately apply annuity calculations to assess investment options, retirement planning, and loan payments e) appropriately apply derivatives to analyze the behavior of functions, including finding extrema and inflection points f) appropriately apply differential calculus to analyze and model economic phenomena, such as profit maximization and cost minimization g) correctly apply matrix algebra to solve systems of equations and perform operations on matrices h) construct and interpret one-dimensional frequency distributions using appropriate tabular and graphical representations i) calculate and analyze measures of central tendency, such as mean, median, and mode, to summarize data j) calculate and interpret measures of dispersion, such as range, variance, and standard deviation, to assess data variability

	k) calculate and interpret position parameters, including quartiles, percentiles, and percent rank l) calculate and interpret concentration measures, such as the Gini coefficient m) construct and analyze index numbers, such as price indices and economic indicators, to measure changes over time n) construct and interpret two-dimensional frequency distributions using contingency tables and scatterplots o) calculate and analyze measures of association, such as correlation coefficients and chi-square tests p) perform simple linear regression and multiple linear regression analyses to model relationships between variables q) identify and model trend, seasonality, and cyclical patterns in time series data
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)* At the end of the module/unit the learner will be able to: a) classify statistical questions descriptively/inductively, handle data and interpretations correctly and sensitively and interpret the results of statistical methods b) correctly allocate statistical methods for different questions and select and apply methods of descriptive and inductive statistics for different questions
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to a) conduct statistical analysis using computer software b) solve mathematical problems using computer-based technology c) build models and graphs based on data using computer software

Hours of Total Learning for this Module/Unit	Total Contact Hours [15] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	150 Hours

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[15] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. Exercises are conducted using MS Excel for various calculations. MS might also be used for preparing assessments. • During the sessions students will be guided on using statistical software to analyse data and build models. Throughout the modules multiple independent learning tasks will be given to students to practice their skills on using the software and seek formative feedback from peers and their instructor. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Revealed Exam Questions (100%). Students must solve mathematical and statistical problems and specify the solution path using the skills acquired in this module. **Pass Mark: 45%**

Title of the Module/Unit	WINF11 - Business Informatics

Module/Unit Description	This module will give learners an insight into the various IT systems and software which are available to support management in its role within organisations. The module will help learners understand what is required from IT systems to assist in various management operations, data storage and information security.
	It will provide an overview to the IT systems and software that organisations use daily. They will be able to understand organisational needs and which IT system will support it best, being able to make judgements on whether to update existing IT systems or implement new software.
	Students will cover the following topics:
	   a) Concepts of information processing
	   b) The role of information technology on the way to the information society
	   c) Business process management
	   d) Modelling of operational information systems
	   e) Support of operational performance processes through ERP systems
	   f) External information systems and electronic commerce
	   g) Management support systems
	   h) Planning, development, and operation of information systems
	   i) Information security and data protection
	   j) Data storage
	   k) Computer systems

Learning Outcomes	**Competences:**
	
	At the end of the module/unit the learner will have acquired the responsibility and autonomy to:
	   a) be responsible for the conception, selection, introduction, maintenance, and use of computer-aided business application systems in a technical and methodical manner
	   b) develop and analyze system requirements based on stakeholder needs and organizational objectives
	   c) develop comprehensive plans for information system projects, including project scope, objectives, timelines, and resource allocation
	   d) continuously monitor and evaluate the performance and effectiveness of information systems, and implement improvements as necessary
	   e) develop and enforce policies and procedures for information security and data protection
	
	Knowledge:
	
	At the end of the module/unit the learner will have been exposed to the following:
	   a) demonstrate a thorough understanding of the fundamental concepts and principles of information processing, including data acquisition, storage, retrieval, manipulation, and dissemination
	   b) critically assess the social, economic, and ethical implications of information technology on various stakeholders
	   c) expound on the concept and principles of business process management (BPM)

d) assess the role and capabilities of Enterprise Resource Planning (ERP) systems in supporting operational performance processes

e) evaluate and select appropriate ERP systems based on organizational requirements

f) critically evaluate the role and impact of external information systems, such as electronic commerce platforms and online marketplaces, on businesses and industries

g) identify potential security risks and vulnerabilities in information systems and propose appropriate safeguards

h) demonstrate a thorough understanding of the principles and technologies of data storage, including databases, data warehouses, and cloud storage

i) demonstrate a thorough understanding of the architecture and components of computer systems, including hardware, operating systems, and networks

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) apply appropriate techniques and tools for data processing and analysis

b) critically analyze and document existing business processes using appropriate techniques, such as process mapping and modeling

c) identify areas for improvement and propose changes to enhance business processes

d) effectively apply BPM methodologies and tools to design, implement, and monitor optimized business processes

e) effectively utilize ERP system functionalities to support key operational processes, such as e.g. inventory management, procurement, production planning, and financial management

f) analyze and interpret data generated by ERP systems to assess and optimize operational performance

g) effectively apply analytical and modeling techniques to support decision-making and problem-solving at different managerial levels

h) critically evaluate and select appropriate data storage solutions based on scalability, performance, and cost considerations

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

At the end of the module/unit the learner will be able to:

a) appropriately use the basic components and functions of modern hardware and software systems and modelling with a focus on data and business process modelling

b) operate business application systems and standard software in the overall context of business informatics and evaluate general characteristics of these systems

Module-Specific Digital Skills and Competences
(Over and above those mentioned in Section B)

At the end of the module/unit, the learner will be able to:

	a) work with business applications and computer systems b) work with different software architectures c) comment on design of business application system

	Total Contact Hours [16] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	50	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
Hours of Total Learning for this Module/Unit	Self-Study Hours (Estimated workload of research and study)	180	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	**250 Hours**			

	Fully Face-to-Face Learning	☐	Blended Learning	☐
Mode of Delivery	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	10

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation

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[16] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases. Such cases might e.g. refer to the selection of an appropriate ERP software. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Set Exercise/Case Study (100%): Students must answer questions or perform tasks designed to assess the application of knowledge, analytical, problem-solving, or evaluative skills in the field of business informatics. **Pass Mark: 45%**

Title of the Module/Unit	WIRE11 - Business Law I
Module/Unit Description	This module covers some of the main aspects of business and law that students may encounter as business managers by applying principles affecting the legal relationship between businesses and individuals. Students will be able to analyse legal rules related to property rights and consumer rights, which will enable them to practice business more efficiently. Students will cover the following topics: a) Introduction to law b) General part of the BGB: Natural persons, declarations of intent, representation c) General law of obligations: legal transactions and contracts d) The legal obligation e) Property law: objects, possession, ownership f) Consumer protection law: distance selling, law on general terms and conditions g) Purchase contract h) Contract for work and services i) Rental, lease, and loan agreement j) Banking law: loan agreement, payment transactions k) Industrial property rights and copyright l) Competition law m) Antitrust law n) Public commercial law and commercial criminal law
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) Develop solutions to simple simple legal problems related to representation, various forms of contracts used in business, terms and conditions, industrial property rights and copyright violations b) negotiate and manage conflicts within the framework of business law c) identify legal problems and decide in which cases a lawyer should be consulted d) communicate professionally with experts and lawyers e) assess the prospect of legal disputes from an economic point of view, and become capable of dialogue with legal advisors **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate a comprehensive understanding of the basic principles of German business law b) analyze and interpret the rules governing declarations of intent, including offer, acceptance, and revocation c) demonstrate a comprehensive understanding of the principles of representation in legal transactions and assess the consequences of authorized and unauthorized representation d) identify and analyze the requirements for the formation, validity, and interpretation of contracts and assess the legal consequences of contractual terms, conditions, and clauses

	e) critically evaluate the remedies and defenses available under German law for contractual disputes
	f) analyze and interpret the rules governing possession, including acquisition, protection, and termination of possession rights
	g) demonstrate a comprehensive understanding of the legal framework and principles of consumer protection under German law
	h) critically analyze and interpret the rights and obligations of buyers and sellers in purchase contracts and the rights and obligations of the parties involved in contract for work and services
	i) assess the legal consequences of non-performance, defects, and delays in contract for work and services
	j) demonstrate an advanced understanding of the legal framework and regulations governing loan agreements and payment transactions in German banking law
	k) critically analyze and interpret the rights and obligations of lenders, borrowers, and other parties in loan agreements
	l) assess the scope of protection and limitations of industrial property rights and copyright
	m) demonstrate an advanced understanding of the rules and regulations prohibiting anti-competitive practices
	n) demonstrate an advanced understanding of the legal framework and principles of public commercial law and commercial criminal law

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) evaluate legal facts in the legal system and under legal norms (subsumption), analyse and communicate the result
b) appropriately apply legal reasoning to analyze and judge legal problems
c) appropriately apply legal principles to assess the validity and enforceability of contracts and transactions
d) appropriately apply the rules governing contractual obligations, performance, and breach of contract
e) appropriately apply legal principles to analyze and judge simple legal problems related to contract for work and services or purchase contracts
f) appropriately apply legal principles to analyze and judge simple legal problems related to property rights and ownership disputes
g) assess the validity and enforceability of contract terms and conditions from a consumer protection perspective
h) assess the legal consequences of breaches of purchase contracts and the available remedies
i) appropriately apply legal principles to analyze and judge simple legal problems related to rental, lease, and loan agreements
j) appropriately apply legal principles to analyze and judge simple legal problems related to loan agreements and payment transactions in the context of banking law

	k) appropriately apply legal principles to analyze and judge simple legal problems related to industrial property rights and copyright infringement l) appropriately apply legal principles to identify legal problems related to public commercial law and commercial criminal law m) communicate effectively to experts and non-experts to achieve amically solutions
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to: a) work with databases of legal documents

Hours of Total Learning for this Module/Unit	Total Contact Hours [17] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	150 Hours			

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

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[17] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Total Number of ECTS of this Module/Unit	6
Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. Lectures and exercises include case studies and sample solutions to legal problems, demontrating also the structure and systematics of legal analysis and presentation of results. Students have to take the role of a legal expert and develop own solutions to legal problems occuring in practice. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Set of Case Studies (100%). Students must deal with several smaller case studies describing legal problems treated in this module. They must develop a correct solution in line with legal provisions and justify their decisions stating the relevant legal paragraphs. **Pass Mark: 45%**

Title of the Module/Unit	WIRE12 - Business Law II

Module/Unit Description	This module covers some further aspects of business and law that students may encounter as business managers by applying principles affecting the legal relationship between businesses and individuals, but also the formation or the termination of a company. Insolvency law provides also instruments to restructure and continue a company in difficulty.
	Students will be able to analyse legal rules related to
	  a) Commercial law,
	  b) Company law, and
	  c) Insolvency law.

Learning Outcomes	**Competences:**
	
	At the end of the module/unit the learner will have acquired the responsibility and autonomy to:
	  a) Develop solutions to simple simple legal problems related to commercial law, company law or insolvency law
	  b) manage conflicts within the framework of commercial law, company law or insolvency law
	  c) identify legal problems and decide in which cases a lawyer should be consulted
	  d) communicate professionally with experts and lawyers
	  e) comply with the requirements for setting up a company depending on its legal form and evaluate the tasks and responsibilities of the organs of the respective company as well as advise entrepreneurs regarding the form of company that is suitable for them
	  f) advise on suitable forms of commercial organizations, depending on the purpose of the business
	  g) monitor the risks of filing for insolvency too late and plan their actions accordingly
	  h) advise on different possibilities of restructuring and continuing a company under insolvency law
	
	Knowledge:
	
	At the end of the module/unit the learner will have been exposed to the following:
	  a) distinguish between the different legal forms of companies and assess the liability risks of entrepreneurial legal forms
	  b) demonstrate an advanced understanding of the principles and regulations of commercial law in Germany, including the Commercial Code (Handelsgesetzbuch) and related laws
	  c) critically analyze the rights and obligations of merchants and businesses under commercial law
	  d) evaluate and compare different forms of commercial organizations, and understand their legal implications
	  e) demonstrate an advanced understanding of the legal framework and principles of company law in Germany
	  f) critically analyze and interpret the regulations governing the formation, management, and dissolution of different types of companies,

	g) assess the rights and obligations of shareholders, directors, and officers within a company h) demonstrate an advanced understanding of the legal framework and principles of insolvency law in Germany i) critically analyze and interpret the regulations and procedures governing insolvency proceedings for individuals and businesses j) evaluate the rights and obligations of debtors, creditors, and insolvency administrators in insolvency cases k) consider ethical and social consequences of insolvency proceedings
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) apply the regulations of commercial law and judge simple legal problems related to the merchant's role or obligations b) appropriately apply legal principles to analyze and judge simple legal problems arising in commercial contexts, such as disputes regarding the the authorized signatory or liability issues c) appropriately apply legal principles to analyze and judge legal problems related to company law, such as corporate governance issues, shareholder disputes, and restructuring d) apply legal principles to analyze and judge simple legal problems related to insolvency law, such as debt restructuring, asset liquidation, and debt recovery e) communicate effectively to experts and non-experts to achieve amically solutions
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* At the end of the module/unit, the learner will be able to: a) conduct in depth search of legal databases

| Hours of Total Learning for this Module/Unit | Total Contact Hours [18]
(Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures) | 30 | Supervised Placement and Practice Hours

(During these hours the learner is supervised, coached or mentored) | 0 |
| | Self-Study Hours
(Estimated workload of research and study) | 100 | Assessment Hours
(Examinations/ presentations/ group work/ projects etc.) | 20 |

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[18] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Total Learning Hours of this Module	150 Hours	
Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐
Total Number of ECTS of this Module/Unit	6	
Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. Lectures and exercises include case studies and sample solutions to legal problems, demontrating also the structure and systematics of legal analysis and presentation of results. Students have to take the role of a legal expert and develop own solutions to legal problems occuring in practice. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.	

Explain how this particular module/unit will be assessed	Set of Case Studies (100%). Students must deal with several smaller case studies describing legal problems treated in this module. They must develop a correct solution in line with legal provisions and justify their decisions stating the relevant legal paragraphs. **Pass Mark: 45%**

Title of the Module/Unit	BUSE11 - Business English
Module/Unit Description	The module covers the main aspects of English business correspondence, business vocabulary, eloquence, and grammar. Students learn to perform the following activities using the proper English vocabulary: a) Delegating tasks b) Scheduling appointments c) Greeting visitors and guests d) Negotiating deals e) General inquiries f) Making offers g) Sending acknowledgements h) Dealing with customers i) Booking accommodations j) Giving presentations
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) manage communication confidently and appropriately in common business situations, both orally and in writing, in English b) ensure correct usage of the necessary technical terms and vocabulary to talk or write about economic contexts in English c) negotiate deals confidently in English language d) confidently give presentations in English language e) produce well-structured and coherent business documents, such as reports, proposals, and emails, using appropriate language and tone f) present complex ideas and arguments confidently and persuasively in formal business settings, such as meetings, negotiations, and presentations g) develop intercultural competence in a business context **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate an advanced knowledge of English grammar rules b) demonstrate an advanced knowledge of specialized business terminology c) effectively analyze and interpret business-related texts and business correspondence in English d) critically evaluate and extract relevant information from a variety of business texts, including articles, case studies, and industry reports. e) recognize and navigate cultural differences and sensitivities when communicating with international stakeholders f) demonstrate an advanced understanding of the impact of cultural factors on global business practices and adapt communication strategies accordingly

	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) practice successful communication with individuals and groups considering the background of their respective cultural environment b) communicate effectively in oral and written business English c) appropriately apply advanced English grammar and vocabulary d) demonstrate proficiency in proofreading, editing, and revising written business materials for accuracy and clarity e) engage in active listening and respond appropriately to verbal communication from colleagues, clients, and business partners f) use business English effectively in various professional scenarios, including presentations, negotiations, networking events, and social interactions within the business environment g) appropriate apply cross-cultural communication skills to collaborate with diverse teams in a professional manner h) effectively utilize business English skills to negotiate, persuade, and influence stakeholders considering their cultural background
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* a) utilize digital tools and platforms proficiently to enhance business communication, such as email, video conferencing, and online collaboration tools b) appropriately apply digital etiquette and best practices for online communication in a business context

Hours of Total Learning for this Module/Unit	Total Contact Hours [19] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	100	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	150 Hours

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[19] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer.
	• Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module.
	• Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises.
	• Debates. debates are used during the seminars and are facilitated by the instructor. Debates help students to develop their critical thinking, presentation, argument construction, question handling and other skills. Debates are organised around the topics covered in the modules and help students to personally engage with the material.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Course work (100%). Course work will include grammar exercises, interpretation of economic texts, drafting of business correspondence, translations German / English and English / German. **Pass Mark: 45%**

Title of the Module/Unit	DIMA01 - Digital Marketing
Module/Unit Description	Marketing is an area that can benefit from digitalisation to a high extent but is also confronted with completely new technological tasks. This module deals with the change processes resulting from digitalisation and their relevance for marketing management. It outlines the contents and instruments of online marketing and their suitability for different fields of application. The topics covered are the following: a) Digital transformation of business models and digital marketing b) Electronic commerce • Application spectrum, players and purchasing behaviour • Business models • Potential benefits • Special shapes c) Online marketing • Overview • Conceptual framework • Banner advertising • Email marketing • Affiliate marketing • Search engine marketing • Mobile marketing • Social media marketing d) Online market research • Introduction and special features • Methods • A/B test
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) advise on various forms of online marketing instruments and select suitable instruments in the business context b) develop integrated online marketing campaigns that incorporate multiple channels, such as search engine marketing (SEM), social media marketing, email marketing, and content marketing in cooperation with specialists c) monitor and measure the performance of digital marketing initiatives using relevant metrics and analytics, and make data-driven decisions for continuous improvement d) develop strategies to attract and retain customers in the e-commerce environment e) work with experts to optimize online marketing efforts through search engine optimization (SEO), keyword research, and conversion rate optimization (CRO) f) design and conduct online market research surveys, interviews, and focus groups

	Knowledge:
	At the end of the module/unit the learner will have been exposed to the following: a) evaluate business models and potential benefits of electronic commerce b) critically analyse and evaluate the contents and instruments of online marketing and their suitability for different fields of application c) evaluate the effectiveness of different digital marketing channels and technologies in achieving business goals d) critically analyze different types of electronic commerce models (B2B, B2C, C2C, etc) and their respective advantages and challenges e) evaluate the key elements of an effective electronic commerce platform, including website design, user experience, payment systems, and security measures f) identify and evaluate the various online marketing channels and their suitability for different target markets and objectives g) demonstrate advanced understanding for the importance of market research in informing digital marketing strategies and decision-making h) demonstrate an advanced understanding of legal and ethical considerations in electronic commerce, including privacy, data protection, and online consumer rights
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) effectively utilize online advertising platforms, such as Google Ads and social media advertising, to reach target audiences and achieve specific marketing goals b) effectively apply tools generating relevant metrics and analytics for monitoring online marketing performance c) apply principles of branding and storytelling to create compelling online marketing messages and content that resonate with the target audience d) appropriately analyze and interpret online market research data using appropriate statistical and analytical tools e) effectively utilize online market research findings to identify target audience segments, understand consumer behavior, and refine marketing strategies f) appropriately adapt research methodologies and approaches as needed considering emerging trends and tools in online market research
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*

	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)*		
Hours of Total Learning for this Module/Unit	Total Contact Hours [20] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	**60**	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored) — **0**
	Self-Study Hours (Estimated workload of research and study)	**160**	Assessment Hours (Examinations/ presentations/ group work/ projects etc.) — **80**

Total Learning Hours of this Module	**300 Hours**

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	12

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Project based learning. Students are given mini projects during the sessions and are encouraged to work on the projects individually seeking feedback from peers and the instructor during seminars as well as through arranging appointments. Project-based learning is designed to engage students in learning by focusing on developing solutions to existing problems and combining theoretical knowledge and practical skills.

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[20] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. • Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge acquired in the module. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	DIMA02 - Communication and Digital Marketing
Module/Unit Description	This module deals with the central role of communication in the age of digital marketing, different forms of communication and their relationships to each other. It outlines the effects of communication and provides instruments measuring the success of communicative measures. Students will cover the following topics: a) Communication as a core element of digital marketing b) Integrated communication as a challenge of digital marketing c) Manifestations of communication d) Internal communication e) External communication f) Digital communication g) Advertising communication h) Shaping the content of communication i) Offline and online media planning j) Online communication strategies and online marketing tools k) Communication controlling l) Public Relations within the marketing organisation
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) guide development of communicative measures, measure their success and improve existing measures b) develop integrated online communication plans that align with overall marketing objectives and effectively convey consistent brand messages across different channels c) develop strategies for internal communication that promote a shared vision, values, and consistent messaging within the organization d) develop digital communication strategies to reach and engage target audiences effectively e) create relevant and engaging content for digital marketing communication that resonates with the target audience f) define and monitor key performance indicators (KPIs) and metrics relevant to communication goals and objectives g) develop and present communication reports that provide clear and concise analysis of communication performance, insights, and recommendations for improvement **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate advanced knowledge of the concept of integrated communication and its importance in digital marketing b) identify and analyze the challenges and opportunities associated with integrating various communication channels and strategies c) identify and analyze different manifestations of communication in digital marketing, such as earned media, owned media and paid media d) critically evaluate the role of storytelling and visual elements in digital communication and their impact on audience engagement

	e) critically assess the ethical implications and potential biases in different manifestations of digital marketing communication
	f) demonstrate critical understanding of the importance of effective internal communication for organizational alignment and collaboration in digital marketing activities
	g) demonstrate a comprehensive understanding of digital communication channels and platforms, including websites, social media, email marketing, mobile apps, and chatbots
	h) critically analyze and evaluate different advertising communication channels and formats, such as display ads, search engine advertising, social media advertising, and influencer marketing
	i) critically analyse the principles and processes of media planning, both offline and online, in the context of digital marketing communication
	j) analyze and select appropriate offline and online media channels based on target audience characteristics, campaign objectives, and budget considerations
	k) critically evaluate social and ethical impact of digital marketing communication

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) critically monitor the success of communicative measures

b) appropriately apply principles of effective communication to create compelling and persuasive digital marketing messages

c) effectively apply external communication techniques to engage and build relationships with external stakeholders, such as customers, partners, and influencers

d) effectively use earned media, owned media and paid media in integrated and digital communication

e) effectively apply storytelling techniques and narrative structures to craft compelling and memorable digital marketing messages

f) appropriately utilize content management systems and tools to plan, organize, and distribute content across various digital communication channels

g) appropriately apply principles of ethical advertising and responsible marketing practices in digital advertising communication

h) select appropriate offline and online media channels based on target audience characteristics, campaign objectives, and budget considerations

i) appropriately utilize measurement and tracking systems to collect and analyze data on communication performance

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

	Module-Specific Digital Skills and Competences _(Over and above those mentioned in Section B)_			
Hours of Total Learning for this Module/Unit	Total Contact Hours [21] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	160	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	80

Total Learning Hours of this Module	300 Hours			

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	12

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. - Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. - Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. Students will analyse and debate on online marketing and communication strategies of various companies presented as case studies. - Debates. Debates are used during the seminars and are facilitated by the instructor. Debates help students to develop their critical thinking, presentation, argument construction, question handling and other skills. Debates are organised around the topics covered in this module and help students to personally engage with the material.

[21] _In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours._

	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. • Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge of the module contents. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	DIBU01 - Digital Business Modelling & Digital Leadership
Module/Unit Description	This module discusses the opportunities and risks of digital transformation, which represent a central challenge for most companies today. Students will analyse the special features of the design of digital business models and will be enabled to accompany corresponding processes in practice. Special attention is paid to the basis of digital business models and the prerequisites for a digital transformation. Students will deal with change processes in companies and get to know the methods and approaches relevant to a successful transformation to a company. The influences of the "digital revolution" on leadership and the resulting demands on "digital leaders" require the use of appropriate leadership tools. Students shall be able to deal with virtual teams and lead them at a distance. The following topics are treated in this module: a) From the product view to business model innovation - Initial situation, risks, and opportunities of digitalisation - Industry 4.0 and smart connected products - From the product to the customer-centric paradigm - Preparing for the digital transformation b) Transformation to an organisation capable of development - Relevance of an organisation capable of development - Shape the organisation - Change management - shaping change successfully c) Digital leadership - Requirements for the digital leader - The context of leadership - Digital work - Skills of the digital leader - Leading agile industrial enterprises - always Beta d) Fields of action in the digital industrial enterprise - The customer's journey - The integrated omni-channel - Big data: how customer value is created from data - Development of digital business models - Digital business models in industry
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) develop innovative and sustainable business models that leverage digital technologies and capitalize on emerging opportunities b) communicate effectively the value proposition and benefits of digital business models to stakeholders, including executives, employees, investors, and customers c) develop and implement digital transformation strategies that align with organizational goals d) foster a culture of continuous learning and development within the organization, promoting digital literacy and upskilling of employees e) manage digital change and transformation processes, including addressing resistance, overcoming challenges, and ensuring smooth transition to new digital initiatives

	f) develop recommendations for action to form and develop a company-specific and adequate leadership culture for the digital age
	Knowledge:
	At the end of the module/unit the learner will have been exposed to the following: a) critically analyze the initial situation, risks, and opportunities associated with digitalization in various business sectors b) evaluate the impact of Industry 4.0 and smart connected products on business models and identify opportunities for innovation c) analyse the shift from a product-centric to a customer-centric paradigm in the digital business environment d) critically assess the risks and challenges of digital business models, such as e.g. cybersecurity, privacy concerns, and regulatory compliance e) demonstrate an advanced understanding of the ethical and social responsibilities of a digital leader in promoting inclusivity, fairness, and responsible use of digital technologies f) critically analyze the contextual factors that influence leadership in the digital age, including technological advancements, globalization, and changing work dynamics g) critically assess the essential skills and competencies of a digital leader, including technological literacy, adaptability, innovation, and digital communication h) critically evaluate ethical and social impacts of new business models
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) effectively apply tools and frameworks for assessing and mapping current business models and identifying areas for improvement and innovation b) appropriately utilize data and analytics to optimize digital business models for enhanced performance and competitiveness c) effectively utilize data-driven decision-making and analytical skills to navigate complex digital landscapes and make informed strategic decisions d) appropriately apply digital leadership instruments to effectively lead and inspire diverse teams in digital work settings, fostering collaboration, motivation, and high-performance outcomes e) effectively lead organizational change initiatives
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*

	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* a) Confidently apply digital communication tools, like e.g. Zoom or Gotomeeting

Hours of Total Learning for this Module/Unit	Total Contact Hours [22] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	160	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	80

Total Learning Hours of this Module	**300 Hours**

Mode of Delivery	Fully Face-to-Face Learning ☐ Blended Learning ☐
	Fully Online Learning ☒ Work Based Learning ☐

Total Number of ECTS of this Module/Unit	12

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Project based learning. Students are given mini projects during the sessions and are encouraged to work on the projects individually seeking feedback from peers and the instructor during seminars as well as through arranging appointments. Project-based learning is designed to engage students in learning by focusing on developing solutions to existing problems and combining theoretical knowledge and practical skills.

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[22] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. • Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge of the module contents. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in the module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	WPSY11 - Advanced Business Psychology
Module/Unit Description	This module gives a general introduction to psychology and applied psychology, classifying business psychology as part of applied psychology. The module begins by examining the foundations of psychology as a science, providing a comprehensive overview of its historical development, various schools of thought, and different approaches within the discipline. Students will gain a solid understanding of the fundamental principles and methodologies of psychology and how they relate to the study of human behavior in organizational contexts. Building upon this foundation, the module explores the sub-disciplines of psychology and their relevance to business settings. The following main aspects are covered: a) Psychology as a science b) History of psychology c) Schools of psychology d) Psychology approaches e) Sub-disciplines of psychology f) Classification of business psychology g) Central fields of action in business psychology h) Methodology of psychology and business psychology i) Selected topics in business psychology
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) develop strategies to improve organizational effectiveness, facilitate positive change, and contribute to the well-being of individuals and teams within the workplace b) effectively communicate complex psychological concepts, theories, and findings to different stakeholders in clear and concise ways c) present information and insights in a persuasive manner using appropriate communication channels and techniques d) develop strategies for supporting and managing people through the change process, including addressing emotional and psychological aspects **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate an advanced understanding of psychology as a science, including its fundamental principles, research methods, and theories b) demonstrate an advanced understanding of the major schools of psychology, such as behaviorism, psychoanalysis, cognitive psychology, and humanistic psychology c) critically evaluate different approaches within psychology and their relevance to understanding human behavior in the context of business d) evalute various sub-disciplines of psychology, such as social psychology, developmental psychology, cognitive psychology, and organizational psychology, and their implications for business settings

	e) identify and analyze central fields of action in business psychology, such as employee selection and assessment, motivation and engagement, leadership development, team dynamics, and organizational culture
	f) demonstrate an advanced understanding of the role of psychology in organizational development and change management
	g) critically evaluate and synthesize psychological research and theories in the field of business psychology
	h) Critically evaluate social and ethical issues in conducting research

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) effectively apply relevant theories and interventions of business psychology to facilitate positive organizational change
b) effectively apply evidence-based approaches to solve complex organizational challenges and promote organizational effectiveness
c) appropriately utilize psychological methodologies and tools to assess and measure individual and organizational behavior and outcomes
d) effectively apply ethical principles in conducting research and practicing business psychology, ensuring the protection of participants' rights and confidentiality
e) effectively apply appropriate research methodologies and techniques in psychology and business psychology, including qualitative and quantitative research methods, data collection, analysis, and interpretation

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

Module-Specific Digital Skills and Competences
(Over and above those mentioned in Section B)

Hours of Total Learning for this Module/Unit	Total Contact Hours [23] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	160	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	80

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[23] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Total Learning Hours of this Module	300 Hours	
Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐
Total Number of ECTS of this Module/Unit	6	
Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. - Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. - Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. - Inquiry-based learning. During the lectures students are given inquiry-based tasks to develop their critical and creative thinking skills, as well as work on their question formulation, study design, argument analysis, data interpretation and communication skills. Inquiry based tasks are thoroughly discussed and analysed during the seminars allowing students to practice their skills and engage with the module materials. - Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. - Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.	

Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge of the module contents. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in the module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	WPSY12 - Occupational and Organisational Psychology

Module/Unit Description	Occupational psychology in the narrower sense deals with the question of how working conditions affect the working person and how the person in turn affects the working conditions. The field of organisational psychology is generally concerned with the interrelationships between the individual and the organisation.
	
	After completion of this module, students will have a comprehensive understanding of organizational psychology and its practical implications within workplace settings. They will be equipped with the knowledge and skills to contribute to the development and implementation of strategies that optimize workplace dynamics, promote employee engagement, and foster a positive and productive organizational culture. The following topics will be covered by this module:
	  a) Theories and models of work behaviour
	  b) Job analysis
	  c) Work motivation and satisfaction
	  d) Stress and health
	  e) Work design
	  f) Occupational safety and health
	  g) Occupational health management
	  h) The concept of organisation and its characteristics
	  i) Forms of organisational structure
	  j) Organisational culture and climate
	  k) Organisational diagnosis
	  l) Organisational development
	  m) Group and teamwork
	  n) Team development

Learning Outcomes	**Competences:**
	
	At the end of the module/unit the learner will have acquired the responsibility and autonomy to:
	  a) develop approaches to improve work design
	  b) design comprehensive job descriptions and specifications based on job analysis findings
	  c) develop strategies to enhance work motivation and job satisfaction in organizational settings
	  d) develop strategies to reduce stress in organizational settings
	  e) identify and monitor occupational health risks and issues in organizational settings
	  f) monitor and modify work processes and structures to enhance productivity, job satisfaction, and employee engagement
	  g) develop a concept for organizational structure changes and present it to the key stakeholders
	  h) advise on measures for promote team development
	
	Knowledge:
	
	At the end of the module/unit the learner will have been exposed to the following:
	  a) demonstrate an advanced understanding of the principles and methods of job analysis

	b) critically assess the strengths and limitations of different theories and models of work behavior
	c) debate different theories and models of work motivation and satisfaction
	d) critically assess the impact of motivation and satisfaction on individual and organizational outcomes
	e) demonstrate a comprehensive knowledge of the concepts and theories related to stress and its impact on health
	f) crtically analyze sources of stress in the workplace
	g) assess the potential risks and challenges associated with work design interventions
	h) evaluate the effectiveness of safety and health programs and interventions in organizations
	i) debate the impact of occupational health management strategies on employee well-being and organizational performance
	j) evaluate different organizational structures, their advantages and disadvantages, and their implications for management and leadership
	k) demonstrate an advanced knowledge of the concepts of organizational culture and climate and their impact on individual and group behavior
	l) critically evaluate social and ethical issues related to organizational changes, changes in work environment and job analyses

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) effectively apply methods for measuring job satisfaction and work motivation

b) implement measures of occupational health and safety

c) effectively apply methods for measuring and improving organisational climate using the knowledge of organizational change and culture

d) effectively apply theories and models of work behavior to solve practical problems in real-world organizational settings

e) effectively apply principles of work design to optimize job performance and employee well-being

f) effectively apply legal and ethical considerations in occupational health management practices

g) navigate changing circumstances, adjust team strategies as needed

h) effectively apply strategies to facilitate team progress

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)*			
Hours of Total Learning for this Module/Unit	Total Contact Hours [24] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	160	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	80

Total Learning Hours of this Module	**300 Hours**

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	12

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Inquiry-based learning. During the lectures students are given inquiry-based tasks to develop their critical and creative thinking skills, as well as work on their question formulation, study design, argument analysis, data interpretation and communication skills. Inquiry based tasks are thoroughly discussed and analysed during the seminars allowing students to practice their skills and engage with the module materials.

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[24] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. • Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge of the module contents. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	WPSY13 - Consumer Psychology
Module/Unit Description	The module covers market psychological issues, like e.g., the importance of psychological research methodology motivated by business management during a product life cycle. For this purpose, market psychological methods and contents needed to answer numerous product and service-related questions in business management practice are taught. The module conveys methodological and thematic knowledge in the field of market and consumer research. The module covers the following topics: a) Definition and tasks of market and consumer psychology b) Theories of market and consumer psychology c) Models of consumer behaviour d) Purchasing decision behaviour e) Customer satisfaction f) Customer loyalty and retention g) Relationship between customer satisfaction and customer loyalty h) Advertising psychology i) Advertising impact models j) Sustainable consumer behavior k) Psychological market research and methods of market and consumer psychology
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) design market research concepts and critically engage with methodological challenges and ethical issues in psychological market research b) develop advanced explanations and predictions of consumer behavior in specific marketing contexts c) develop strategies to influence and guide purchasing decision behavior through marketing and promotional efforts d) develop strategies to enhance and manage customer satisfaction throughout the customer journey e) develop strategies to build and maintain customer loyalty f) monitor advertising effectiveness using appropriate measuring instruments g) monitor consumer behavior using adequate research methods **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) Critically analyze the factors influencing purchasing decision behavior, such as individual needs, motivations, attitudes, and external influences b) critically assess the strengths and limitations of different theories in predicting and influencing consumer behavior c) analyse the differences between organisational and private purchase decision behaviour

	d) demonstrate advanced knowledge of different models and theories of customer loyalty
	e) evaluate the relationships between customer satisfaction, customer loyalty and customer retention using suitable models
	f) critically analyze the impact of psychological factors on advertising outcomes
	g) critically analyze and evaluate different advertising impact models
	h) analyse the factors influencing sustainable consumer behavior, such as personal values, environmental awareness, and ethical considerations
	i) critically assess the suitability and applicability of consumer behavior models to diverse consumer segments and product categories
	j) evaluate different theories and models related to sustainable consumer behavior
	k) demonstrate advanced knowledge of primary and secondary market research methods
	l) critically analyse the ethical considerations and challenges in conducting market and consumer psychology research
	Skills:
	At the end of the module/unit the learner will have acquired the following skills:
	a) debate the application of market and consumer psychology concepts to understand consumer behavior in various marketing contexts
	b) effectively apply measurement techniques to assess and measure customer satisfaction levels
	c) critically analyse the application of consumer behavior models to understand and predict consumer actions and responses in marketing situations
	d) effectively apply different advertising impact models
	e) critically review the techniques for measuring and evaluating customer loyalty and retention rates
	f) effectively apply the qualitative and quantitative methods of psychological market research
	g) conduct independent research and demonstrate advanced skills in designing, implementing, and analyzing market and consumer psychology studies
	h) apply psychological market research methods to collect and analyze data on consumer behavior, attitudes, and preferences
	i) apply ethical considerations in conducting psychological market research and interpreting research findings
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*

	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)*

Hours of Total Learning for this Module/Unit	Total Contact Hours [25] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	160	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	80

Total Learning Hours of this Module	300 Hours			

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	12

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Inquiry-based learning. During the lectures students are given inquiry-based tasks to develop their critical and creative thinking skills, as well as work on their question formulation, study design, argument analysis, data interpretation and communication skills. Inquiry based tasks are thoroughly discussed and analysed during the seminars allowing students to practice their skills and engage with the module materials.

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[25] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	- Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. - Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge of the module contents. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	HRMT01 - People Business Partner & New Work
Module/Unit Description	This module covers the central models and concepts in the field of Human Resource Management (HRM) and their application to operational problems. This is done considering current trends and competence-oriented methods for increasing the performance of organisations and companies. It provides a holistic understanding of HR management as an internal and external service provider (business partner) for all HR matters. The module covers the following topics: a) Organisational development b) Competence profiles in HR c) HR business partner and the organisation d) HR processes e) Strategic and operational HRM f) HRM roles and knowledge management g) New work h) Diversity management and anti-discrimination i) Diversity as a challenge and a success factor j) Aging workforce - the impact of demographic change k) The role of HR in transformation management
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) design concepts for organizational development to enhance organizational performance b) develop HR competence profiles that align with organizational needs, considering the specific skills, knowledge, and attributes required for HR positions c) develop effective partnerships with key stakeholders, such as line managers and senior leaders d) continuously monitor and improve HR processes through data analysis, feedback mechanisms, and benchmarking e) develop strategic HRM plans that support long-term organizational objectives f) effectively manage day-to-day HR operations, such as workforce planning, talent acquisition, compensation and benefits administration, and employee relations g) design and implement HR practices that support new work models h) develop policies to promote diversity, prevent discrimination, and ensure fair treatment of all employees i) develop strategies to attract, retain, and engage older workers, while also addressing the needs and aspirations of younger generations **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate an advanced understanding of the principles and theories of organizational development b) identify and analyze the key competencies required in various HR roles and functions

	c) demonstrate an advanced knowledge of the role and responsibilities of HR business partners
	d) demonstrate an advanced knowledge of the key HR processes, including recruitment and selection, onboarding, performance management, training and development, and employee engagement
	e) demonstrate an advanced understanding of the concept of new work and its implications for organizations and HRM practices
	f) critically analyze and evaluate new work trends, such as flexible work arrangements, remote work, and digitalization
	g) address challenges and opportunities related to new work through effective change management and employee engagement strategies
	h) demonstrate an advanced understanding of, diversity management, anti-discrimination and equal opportunity practices in HRM
	i) critically analyze the challenges and benefits associated with managing a diverse and aging workforce
	j) demonstrate an advanced understanding of the implications of an aging workforce and demographic change on HRM practices and organizational dynamics
	k) critically evaluate social and ethical issues related to HR activities
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) effectively apply central models and concepts in the field of HRM to operational problems b) effectively utilize competence profiles in recruitment, selection, performance evaluation, and employee development processes c) effectively collaborate with different departments to design and implement HR practices that support organizational change initiatives d) integrate strategic and operational HRM approaches e) effectively implement knowledge management systems, including capturing, organizing, and disseminating HR knowledge within the organization f) implement age-friendly HR policies and practices that promote intergenerational collaboration, knowledge transfer, and work-life balance g) effectively collaborate with key stakeholders to align HR practices with transformation goals h) act as an internal and external service provider for all HR matters i) effectively use targeted organisational development to increase the performance of the organisation and promote the development of individual organisational members
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*

	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)*		
Hours of Total Learning for this Module/Unit	Total Contact Hours [26] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored) 0
	Self-Study Hours (Estimated workload of research and study)	160	Assessment Hours (Examinations/ presentations/ group work/ projects etc.) 80
Total Learning Hours of this Module	**300 Hours**		
Mode of Delivery	Fully Face-to-Face Learning ☐		Blended Learning ☐
	Fully Online Learning ☒		Work Based Learning ☐
Total Number of ECTS of this Module/Unit	12		
Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Project based learning. Students are given mini projects during the sessions and are encouraged to work on the projects individually seeking feedback from peers and the instructor during seminars as well as through arranging appointments. Project-based learning is designed to engage students in learning by focusing on developing solutions to existing problems and combining theoretical knowledge and practical skills.		

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[26] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	- Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. - Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge about the module contents. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in the module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	HRMT02 - Human Resource Marketing and Staff Development

Module/Unit Description	This module focuses on two relevant HR areas: personnel development and personnel marketing. It outlines individual instruments for effective implementation which are useful for increasing the attractiveness of employers, and which should help employers to stand out from competitors and to attract well-trained and highly motivated employees.
	This module covers the following topics:
	  a) Corporate culture and human resources development
	  b) Strategic and operational human resources development
	  c) Instruments and concepts of human resources development
	  d) Personnel development marketing
	  e) Career planning, educational methods, and educational controlling
	  f) Goals, instruments, and measures of personnel marketing
	  g) External personnel marketing
	  h) Recruiting - from personnel marketing to personnel selection decisions
	  i) Social media in recruiting
	  j) Internal personnel marketing
	    • Onboarding
	    • Retention management
	  k) Employer branding
	  l) Work-life balance

Learning Outcomes	**Competences:**
	
	At the end of the module/unit the learner will have acquired the responsibility and autonomy to:
	  a) plan and implement measures to increase employer attractiveness and to attract well-trained and highly motivated employees
	  b) manage and support the development of a compelling employer brand
	  c) develop strategic plans for human resources development aligned with organizational goals and objectives
	  d) design and implement operational human resources development programs, including training, talent management, and performance management
	  e) develop marketing strategies and plans to promote personnel development programs and initiatives within the organization
	  f) design and implement effective recruiting processes
	  g) develop and implement comprehensive onboarding programs to facilitate the integration and success of new employees
	  h) monitor the effectiveness of onboarding initiatives in terms of employee satisfaction, retention, and performance
	  i) develop strategies and programs to enhance employee retention and engagement, including career development opportunities, recognition and reward systems, and work-life balance initiatives

	Knowledge:

	At the end of the module/unit the learner will have been exposed to the following:
	  a) demonstrate advanced knowledge of human resource development and human resource marketing and assess the individual instruments for effective implementation
	  b) debate the role of human resources in talent acquisition, development, retention, and succession planning
	  c) evaluate concepts and instruments in HR marketing and staff development
	  d) critically analyze the role of human resources development in shaping and fostering a positive corporate culture
	  e) identify and analyze target audiences for personnel development marketing efforts
	  f) demonstrate a critical understanding of factors that contribute to employee turnover and suggest proactive retention strategies based on organizational needs
	  g) demonstrate a critical understanding of recruiting processes and the importance of employer branding in this context
	  h) demonstrate advanced knowledge of the importance of work-life balance in promoting employee well-being, productivity, and satisfaction
	  i) critically evaluate social and ethical issues related to recruiting and HR development

	Skills:

	At the end of the module/unit the learner will have acquired the following skills:
	  a) effectively apply internal and external HR marketing tools for promoting employer branding
	  b) identify and effectively employ various instruments of internal and external personnel marketing
	  c) effectively apply branding and communication techniques to promote the organization as an attractive employer
	  d) evaluate and select appropriate external personnel marketing channels and methods based on the target audience and industry-specific dynamics
	  e) effectively utilize social media platforms for recruiting purposes
	  f) effectively use social media analytics and data in assessing the effectiveness of social media recruiting efforts
	  g) consider legal and ethical issues in personnel recruiting and selection, including equal opportunity, diversity, and non-discrimination principles
	  h) effectively apply various instruments and concepts of human resources development
	  i) assist employees in developing and implementing effective career planning strategies
	  j) implement educational controlling mechanisms to monitor and evaluate the effectiveness of educational programs and initiatives in achieving desired learning outcomes

	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* a) Use online recruiting tools and tools for employer marketing, such as e.g. social media

Hours of Total Learning for this Module/Unit	Total Contact Hours [27] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	220	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	300 Hours

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	12

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer.
	    • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module.
	    • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises.
	    • Inquiry-based learning. During the lectures students are given inquiry-based tasks to develop their critical and creative thinking skills, as well as work on their question formulation, study design, argument

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[27] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	analysis, data interpretation and communication skills. Inquiry based tasks are thoroughly discussed and analysed during the seminars allowing students to practice their skills and engage with the module materials. • Students will be given social media related tasks to familiarize with the tools used for recruitment. Students are encouraged to systematically approach working with social media to develop the necessary skills and understanding of the strengths and weaknesses of various social media platforms. The module provides an opportunity to dicuss students' findings and conclusions about social media platforms durith the sessions. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. • Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge about the module contents. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in the module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	HRMT03 - Leadership & Digital Leadership
Module/Unit Description	Against the background of state-of-the-art international leadership research, this module focuses on task- and employee-oriented leadership principles and social-communicative patterns in leadership behaviour. It deals with the current questions and challenges of "distance" and "digital" leadership, methods and instruments of inclusion, integration, and employee retention and outlines digital forms of work in the team. It covers the following topics: a) Definition and perspectives in leadership b) Leadership theories put to the practical test c) Competences, tasks, and responsibilities in leadership d) Differentiation of management, leadership, coaching, networking e) Leadership branding and leadership maturity Level f) How to generate performance and enable success g) Dual management of demand and promotion h) Digital working worlds: hybrid teams, ensembles, and roles i) Digital leadership and distance leadership
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) develop digital forms of work and collaboration in virtual teams b) actively generate hybrid work cultures c) develop recommendations for action to form and develop a company-specific and adequate leadership culture for the digital age d) create a work environment fostering employee satisfaction and motivation e) advise on implementing a motivating leadership culture f) develop and communicate a personal leadership brand that reflects individual values, strengths, and unique qualities as a leader g) develop strategies for effectively managing workloads, setting priorities, and balancing competing demands **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) analyse the influence of the "digital revolution" on leadership in companies b) demonstrate a critical understanding of digital leadership competence, digital strategies as well as generational and value-related differences in employing the relevant ICT technologies c) analyse methods and tools of inclusion, integration, and staff retention d) critically express their understanding of the different leadership styles and central motivation theories e) analyze and compare different perspectives and theories of leadership, such as trait theories, behavioral theories, and contingency theories f) demonstrate a critical understanding of the key competencies required for effective leadership, such as communication, decision-making, and emotional intelligence

g) differentiate between management and leadership roles and functions, understanding the complementary nature of both in achieving organizational success

h) demonstrate a critical understanding of the principles and practices of coaching

i) critically assess personal leadership maturity level, understanding the stages of leadership development and the skills required at each level

j) evaluate the dual role of leaders in managing organizational demands and promoting employee well-being and growth

k) critically analyse the implications of digitalization on leadership and the changing nature of work in hybrid teams, virtual environments and distance leadership

l) analyse and debate current ethical and socio-political questions of leadership

m) critically assess the significance of motivation in human resources management

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) appropriately apply leadership theories and models to real-world scenarios and organizational contexts

b) effectively lead and manage diverse digital teams, including remote communication, collaboration tools, and virtual team building

c) effectively apply solution-oriented leadership styles

d) effectively apply motivational theories and techniques to inspire and engage employees, fostering a culture of high performance

e) effectively apply strategies for distance leadership, including communication, motivation, and performance management techniques

f) critically reflect on personal leadership competencies, identifying areas for development and growth

g) effectively apply principles and practices of coaching

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

Module-Specific Digital Skills and Competences
(Over and above those mentioned in Section B)
a) Critically assess the use of online tools for digital leadership and leading employees from a distance

Hours of Total Learning for this Module/Unit	Total Contact Hours [28] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	160	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	80

Total Learning Hours of this Module	300 Hours

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	12

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes

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[28] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	and thus allow students to achieve the module objectives through engagement with the cases.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
	• Supervision of the Term Paper. Students suggest a topic for their term paper, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice. The supervisor shall not give feedback on preliminary versions of the term paper.
Explain how this particular module/unit will be assessed	Term paper. Processing time: 6 weeks, 6,000 words (70%). The term paper shall track and evaluate students' knowledge about the module content. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in the module "WASM11 - Scientific Work and Self-Management". Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	RWCT01 - Cost Management and Controlling

Module/Unit Description	This module covers modern cost management instruments and their role within "cost management". It also outlines how to introduce them in practice and how to implement a modern controlling system in a company to support informed decision-making.
	This module covers the following topics:
	a) Cost management
	   • Cost accounting and cost controlling as an information tool to support strategic decisions
	   • Developments in cost accounting - increasing demands on cost accounting systems
	   • Cost management instruments
	   • Process cost accounting
	   • Target costing
	   • Lifecycle costing
	   • Zero-base budgeting
	b) Controlling
	   • The controlling system in the company
	   • Tasks and instruments of divisional controlling
	   • Overarching coordination systems of controlling
	   • Organisation of controlling
	   • Corporate governance and compliance
	   • Value-oriented controlling

Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) critically review the financial performance of a company, business unit or product and derive suitable measures b) monitor the financial performance against budgeted targets, identify variances, and develop corrective actions c) advise on maximum cost to be met by a product or service d) advise on process optimization using process cost accounting e) manage cost structures, across various products and projects, identify cost-saving opportunities, and provide recommendations for cost optimization f) debate options for cost optimization based on results from operational controlling instruments g) design and implement controlling systems to monitor and control organizational performance **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) evaluate cost management and controlling instruments as well as their application requirements b) demonstrate advanced knowledge of the organisation and coordination function of controlling

	c) demonstrate advanced knowledge of various operational and strategic controlling instruments and their application
	d) evaluate the possibilities and limits of using managerial accounting as an information system
	e) critically analyze and interpret cost and revenue data to prepare decision-making
	f) critically evaluate accounting information for pricing, profitability, and cost control purposes
	g) demonstrate advanced knowledge of value-oriented controlling and its application in practice
	h) assess value-oriented implications of entrepreneurial decisions
	i) critically assess the suitability of controlling tools for decision support, control, and behaviour management purposes

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) appropriately apply methods and instruments of cost management and controlling and use them for management decisions

b) make an informed assessment of the advantages and disadvantages as well as the application requirements of these instruments, and test them in practice

c) effectively use the instrument of activity-based costing and make a well-founded assessment of its possibilities

d) effectively apply lifecycle costing and target costing and critically evaluate their benefits in practice

e) critically review the application of control instruments and methods for strategic (and operational) problems in providing the required information to make a selection from alternatives within complex environments

f) implement a value-oriented controlling system

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

Module-Specific Digital Skills and Competences
(Over and above those mentioned in Section B)

a) work in MS Excel

b) work with confidential information

c) prepare controlling tools using MS Excel

Hours of Total Learning for this Module/Unit	Total Contact Hours [29] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	60	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	220	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	20

Total Learning Hours of this Module	300 Hours

Mode of Delivery	Fully Face-to-Face Learning ☐	Blended Learning ☐
	Fully Online Learning ☒	Work Based Learning ☐

Total Number of ECTS of this Module/Unit	12

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes

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[29] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	and thus allow students to achieve the module objectives through engagement with the cases.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Set of Case Studies (100%). Students must deal with case-based cost accounting and controlling problems and develop a correct solution in line with legal requirements. **Pass Mark: 45%**

Title of the Module/Unit	RWCT02 - Annual Financial Statements According to International Regulations
Module/Unit Description	The module discusses development and impact of conversion of accounting to IFRS. Students get acquainted with IFRS and their specific features. After finishing the module successfully, students understand the importance of international accounting according to IFRS and know its specific problematic fields. They can assess the background of internationalisation and are aware of enforcement of regulations by national authorities. They are familiar with the standard setter and its structure. Participants can classify the principles of regulatory systems and know the significance of frame concept in the IFRS. This module covers the following topics: a) Balance sheet addressees and components of the financial statements b) Fundamentals of IFRS / Organisation of the IASB c) Selected IFRS standards for the annual financial statements d) Deferred taxes e) Property, plant, and equipment f) Intangible assets g) Goodwill h) Leasing i) Inventories j) Financial instruments k) Provisions l) Revenue recognition m) Profit and loss account / statement of comprehensive income
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) prepare financial statements (balance sheets, income statements, cash flow statements, and statement of changes in equity) of simple and medium complexity in accordance with International Financial Reporting Standards (IFRS) b) manage the use of financial instruments to value tangible and intangible assets c) resolve accounting issues treated in this module, ensuring compliance with IFRS d) advise on the acquisition of shares and how they are presented in the balance sheet e) advise on the valuation of assets and liabilities according to IFRS and the impact of deferred taxes on the income statement f) prepare a statement of comprehensive income **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) evaluate the significance of IAS/IFRS and how they fit into the legal system, as well as the content of the framework and IAS 1 that is central to understanding international accounting b) demonstrate an advanced understanding of current principles and rules of the IFRS as well as the systematics and background of the regulations of IFRS

	c) demonstrate an advanced knowledge of the institutional foundations of international accounting, including the role of regulatory bodies and standard-setting organizations d) critically evaluate and interpret financial statements prepared in accordance with IFRS e) critically assess the criteria for the recognition and initial measurement of intangible fixed assets f) debate the approaches and valuation techniques for tangible fixed assets according to IFRS g) critically evaluate and interpret the requirements for disposals, disclosure, and information related to tangible fixed assets h) critically explore the differences between provisions and contingencies i) evaluate and interpret the classification rules and disclosure requirements for equity instruments under IFRS j) critically analyse the need for provisions and assess contingencies k) critically explore the need for the separation of equity and debt components l) critically review the different lease classifications according to IFRS, distinguishing between operating and finance leases m) demonstrate an advanced knowledge of the the origination of deferred taxes and their impact on the income statement
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) appropriately apply IFRS rules and regulations to more complex accounting problems b) effectively apply approaches and valuation techniques for tangible fixed assets according to IFRS c) appropriately apply the rules for measurement of property, plant, and equipment d) critically review the approaches to the valuation, recognition, and disclosure of provisions and contingencies e) effectively apply approaches and valuation techniques for financial instruments f) appropriately interpret the developments introduced by IFRS 9 in relation to financial instruments g) effectively apply the measurement and recognition criteria for lease h) appropriately calculate deferred taxes for valuation differences i) correctly interpret balance sheet information, income statements and cash flow statements prepared according to IFRS
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*

<table>
<tr>
<td></td>
<td colspan="2">Module-Specific Digital Skills and Competences
(Over and above those mentioned in Section B)
a) conduct financial valuation using computer software
b) prepare IFRS financial statements using computer software</td>
</tr>
<tr>
<td rowspan="2">Hours of Total Learning for this Module/Unit</td>
<td>Total Contact Hours [30]

(Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)   60</td>
<td>Supervised Placement and Practice Hours

(During these hours the learner is supervised, coached or mentored)   0</td>
</tr>
<tr>
<td>Self-Study Hours

(Estimated workload of research and study)   220</td>
<td>Assessment Hours

(Examinations/ presentations/ group work/ projects etc.)   20</td>
</tr>
<tr>
<td>Total Learning Hours of this Module</td>
<td colspan="2">300 Hours</td>
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<tr>
<td rowspan="2">Mode of Delivery</td>
<td>Fully Face-to-Face Learning ☐</td>
<td>Blended Learning ☐</td>
</tr>
<tr>
<td>Fully Online Learning ☒</td>
<td>Work Based Learning ☐</td>
</tr>
<tr>
<td>Total Number of ECTS of this Module/Unit</td>
<td colspan="2">12</td>
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<tr>
<td>Explain how this module/unit will be taught</td>
<td colspan="2">The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer.

Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module.
Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises.
Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation

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</table>

[30] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Set of Case Studies (100%). Students must deal with case-based accounting problems and develop a correct solution in line with IFRS, e.g., financial statements with given data. **Pass Mark: 45%**

Title of the Module/Unit	RWCT03 - Consolidated Financial Statements According to HGB and IFRS
Module/Unit Description	This module will cover principles of the consolidated financial statements and will explain how to prepare the individual financial statements for inclusion in the consolidated financial statements. It will also teach about capital consolidation and other consolidation methods, as well as treatment of deferred taxes. The students will cover the following topics: a) Functions of the consolidated financial statements b) Theories of the consolidated financial statements c) Group accounting principles d) Obligation to prepare the consolidated financial statements e) Exemption from the preparation of the consolidated financial statements f) Scope of consolidation g) Consolidation measures h) Principles of capital consolidation i) Capital consolidation according to the regulations of the HGB j) Capital consolidation and treatment of goodwill according to IFRS k) Debt consolidation l) Elimination of intermediary results m) Consolidation of expenses and income n) Proportionate consolidation o) Equity method
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) prepare consolidated financial statements of simple and medium - complexity in accordance with German commercial law (HGB) and - International Financial Reporting Standards (IFRS) b) appropriately construct the consolidation of equity, debts, expenses and income and the elimination of inter-company profits c) advise on the scope of consolidation and consolidation measures d) advise on the obligation to prepare consolidated statements e) ensure the accuracy and reliability of consolidated financial information f) communicate financial information effectively to stakeholders **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate a critical understanding of theories, normative foundation and functions of consolidated financial statements b) demonstrate a comprehensive knowledge of the accounting standards and regulations governing group accounting practices c) analyse the legal and regulatory frameworks that establish the obligation for companies to prepare consolidated financial statements. d) expound a comprehensive knowledge of the preparation of consolidated financial statements

	e) analyze and interpret consolidated financial statements according to HGB and IFRS
	f) evaluate the impact of consolidating subsidiaries' financial statements on the overall financial statements of the parent company
	g) identify and define the components that should be included in the scope of consolidation based on control relationships and ownership interests
	h) analyze and interpret the consolidation of assets, liabilities, equity, and other components of the financial statements
	i) demonstrate a comprehensive understanding of the capital consolidation requirements and procedures specified in the German Commercial Code (HGB)
	j) analyze and interpret the impact of HGB and IFRS regulations on the presentation and disclosure of consolidated financial statements
	k) analyze and interpret the implications of IFRS guidelines for the recognition, measurement, and presentation of goodwill in consolidated financial statements
	l) demonstrate a comprehensive knowledge of the concept and application of proportionate consolidation
	m) evaluate the creation of deferred taxes in the consolidated financial statements and analyze their recognition and significance
	n) demonstrate a advanced knowledge of the equity method of accounting for investments in associates and joint ventures

Skills:

At the end of the module/unit the learner will have acquired the following skills:

a) appropriately apply accounting standards and principles according to HGB and IFRS to prepare consolidated financial statements and to determine the scope of consolidation

b) appropriately apply the consolidation techniques and methods to combine subsidiary financial statements with those of the parent company

c) appropriately apply the principles and methods of consolidating debt obligations within a group of companies

d) appropriately apply elimination techniques, such as the elimination of intercompany sales, profits, and dividends

e) critically evaluate and apply the criteria for determining control, significant influence, and joint control in the context of consolidation

f) appropriately apply the principles and methods of capital consolidation according to HGB and IFRS, also considering the treatment of goodwill

g) appropriately apply the equity method of accounting for investments in associates and joint ventures

h) appropriately apply the method of proportionate consolidation

Module-Specific Learner Skills
(Over and above those mentioned in Section B)

	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* a) conduct consolidation of statements using computer software b) prepare IFRS and HGB financial statements using computer software
Hours of Total Learning for this Module/Unit	Total Contact Hours [31] **60** (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures) Supervised Placement and Practice Hours **0** (During these hours the learner is supervised, coached or mentored) Self-Study Hours **220** (Estimated workload of research and study) Assessment Hours **20** (Examinations/ presentations/ group work/ projects etc.)
Total Learning Hours of this Module	**300 Hours**
Mode of Delivery	Fully Face-to-Face Learning ☐ Blended Learning ☐ Fully Online Learning ☒ Work Based Learning ☐
Total Number of ECTS of this Module/Unit	12
Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Case studies. Case studies form an integral part of module's teaching and learning approach. They are a form of problem-based learning, where students are given a case with a detailed account of the business/company, trail of events that led to a particular state of the company, and an account of any decision made within a particular period in relation to the company. Students are given a set of critical questions that they should address using the case study and using their analysis they are asked to propose and justify their decisions in relation

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[31] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	to the company. Case studies develop critical thinking skills of students and allow them to engage in real-life analysis and decision making activities. Cases are selected to reflect the module learning outcomes and thus allow students to achieve the module objectives through engagement with the cases.
	• Throughout the module students will be given a number of tasks to develop their digital skills in using MS Excel to prepare IFRS and HGB consolidated financial statements.
	• Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators.
Explain how this particular module/unit will be assessed	Set of Case Studies (100%). Students must prepare consolidated financial statements based on given data, assess consolidation problems and develop a correct solution in line with IFRS. **Pass Mark: 45%**

Title of the Module/Unit	WASM11 - Scientific Work and Self-Management

Module/Unit Description	This module equips students with the skills to develop and undertake business research and provides the theoretical and practical preparation. The module covers the necessary skills and requirements for a literature review, qualitative and quantitative methods, and conducting a research project. The purpose of the module is to prepare students to research different types of problems/issues in business and management as well as help students to get ready for writing an undergraduate dissertation.
	In addition, presentation techniques and self-management are soft skills covered by this module.
	The following topics are taught:
	  a) Scientific working
	  b) Theoretical origin of science
	  c) Literature work
	  d) Structure and design of scientific papers
	  e) Qualitative vs. quantitative research
	  f) Formation of hypotheses
	  g) Exploratory vs. descriptive studies
	  h) Testing hypotheses and theories
	  i) Research process
	  j) Objectives of a scientific presentation
	  k) Content structure of a presentation/presentation dramaturgy
	  l) Use of media and visualisation techniques (e.g., text images, graphics, and symbols)
	  m) Presentation techniques
	  n) Self-management
	  o) Time management in distance learning

Learning Outcomes	**Competences:**
	
	At the end of the module/unit the learner will have acquired the responsibility and autonomy to:
	  a) formulate their own research problem by systematically developing a topic and correctly processing it according to scientific standards (from outlining to rough draft to final draft)
	  b) create a research design suitable for their research question and
	  c) undertake research within the required ethical and legal standards (e.g. GDPR)
	  d) critically review and interpret the research results and
	  e) articulate and defend conclusions for practice
	  f) compose a scientific paper including literature review and conclusions
	  g) manage their time for composing a scientific paper to achieve results in a given time frame
	
	Knowledge:
	
	At the end of the module/unit the learner will have been exposed to the following:
	  a) design and justify the structure of a scientific paper
	  b) demonstrate advamced knowledge and understanding of scientific working methods and qualitative and quantitative research methods,

	c) critically evaluate the differences between qualitative and quantitative research with reference to the research process d) articulate, present and defend the research results to specialist and non-specialist audiences
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) systematically search for relevant scientific literature b) critically evaluate and summarise scientific literature and include relevant aspects in correct form (citation) in self-produced texts c) create a research design d) collect and critically evaluate data using scientific research methods e) effectively apply research methods including hypothesis formation, operationalisation, survey design, data preparation and analysis for limited data sets, f) articulate and present research results in scientific form, considering quality criteria and ethics in research g) critically reflect on their own research activities with regard to their justification and possible consequences, also considering social and ethical issues h) professionally present and defend results in a comprehensive, convincing manner to target group-oriented manner (experts and non-experts) and use presentation techniques appropriately for the situation i) prepare a scientific paper within a given processing time
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)*
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* a) effectively apply software tools for data collection and evaluation b) effectively use databases for literature research

Hours of Total Learning for this Module/Unit	Total Contact Hours [32] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures)	30	Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored)	0
	Self-Study Hours (Estimated workload of research and study)	70	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	50

Total Learning Hours of this Module	150 Hours

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[32] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

Mode of Delivery	Fully Face-to-Face Learning	☐	Blended Learning	☐
	Fully Online Learning	☒	Work Based Learning	☐

Total Number of ECTS of this Module/Unit	6

Explain how this module/unit will be taught	The module is delivered by a module lecturer who undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the module lecturer. • Induction. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them to set individual learning objectives for the module. This is to encourage an appreciation of the effort required to invest to succeed in the module. • Online Learning. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials, and exercises. • Inquiry-based learning. During the lectures students are given inquiry-based tasks to develop their critical and creative thinking skills, as well as work on their question formulation, study design, argument analysis, data interpretation and communication skills. Inquiry based tasks are thoroughly discussed and analysed during the seminars allowing students to practice their skills and engage with the module materials. • Independent Learning. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, legal texts, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. Independent learning is purposefully provided to foster the development of individual student initiative, self-reliance, and self-improvement. Students are the key initiators. • Supervision of the Dissertation. Students suggest a topic for their dissertation, discuss the research question and the research targets with the supervisor, and submit a preliminary organisation of their paper. They get feedback from their supervisor who supports them during the completion of the assignment with advice.
Explain how this particular module/unit will be assessed	Term Paper. Processing time: 6 weeks, 6,000 words (70%). Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in this module. Presentation (30%). Students need to present their term paper online (15 minutes, approx. 10 slides) and demonstrate their subject knowledge in the subsequent discussion (15 minutes). **Pass Mark: 45%**

Title of the Module/Unit	BATH01 - Bachelor's Thesis
Module/Unit Description	This module requires each student to complete a piece of independent/ supervised dissertation (13,000 – 15,000 words, not including abstract, appendices and references). Each student should select a topic of interest (relevant to his/her area of concentration), and then research relevant academic models and literature and apply to a chosen area of study. Students who would like to be awarded a qualification including specialisation, need to write their dissertation in the field of the specialisation. The module will also cover the following content on scientific working methods and writing which will prepare students for completing their dissertation: a) Scientific working and writing b) Identifying a Research Question c) Literature search and analysis d) Structure and design of a dissertation e) Research process f) Using Qualitative research g) Using Quantitative research h) Formation of hypotheses i) Testing hypotheses and theories j) Interpretation of research results k) Presentation of scientific work l) Avoiding Plagiarism m) The supervision process
Learning Outcomes	**Competences:** At the end of the module/unit the learner will have acquired the responsibility and autonomy to: a) develop their own research problem by systematically developing a topic and correctly processing it according to scientific standards (from outlining to rough draft to final draft) b) develop a well-structured research design that aligns with the research objectives and questions, incorporating appropriate literature research, theoretical models, potential research methods and ethical considerations c) cope with challenges faced during literature review, data collection, data analysis and interpretation of results d) create a dissertation fulfilling scientific standards and considering scientific working methods **Knowledge:** At the end of the module/unit the learner will have been exposed to the following: a) demonstrate advanced and dissertation-specific knowledge in the chosen field of research b) identify and evaluate methods that are relevant to solving the research problem situation c) adopt different perspectives in evaluating issues of business administration

	d) critically assess different research methodologies and identify a suitable methodology to address a specific research topic e) critically analyse and evaluate a set of research findings in relation to existing theories, empirical evidence, and scholarly debates in the field f) critically reflect on social and ethical implications of conducting research
	Skills:
	At the end of the module/unit the learner will have acquired the following skills: a) work independently on a scientific question within a given period using scientific working methods b) conduct a thorough and critical review of the existing literature in the chosen research area, identifying key gaps, controversies, and trends in the field c) synthesize and integrate diverse sources of information, theories, and empirical evidence to develop insightful and coherent arguments within the thesis d) critically discuss the limitations of the research, acknowledging any constraints, challenges, or potential sources of bias that may have impacted the study e) present and discuss the concept they have developed for dealing with the problem f) produce a paper satisfying scientific requirements with regard to format, structure, and procedure
	Module-Specific Learner Skills *(Over and above those mentioned in Section B)* a) plan and manage their time to prepare their dissertation b) critically review literature and apply literature analysis skills
	Module-Specific Digital Skills and Competences *(Over and above those mentioned in Section B)* a) Demonstrate application of computer skills in data collection, organization and analysis b) Compose a dissertation using computer software and arrange dissertation writing in accordance with the set requirements in relation to structure and format
Hours of Total Learning for this Module/Unit	Total Contact Hours [33] (Contact Hours are hours invested In learning new content under the Direction of a tutor/lecturer (e.g. lectures participation in online forums, video-lectures) **35** Supervised Placement and Practice Hours (During these hours the learner is supervised, coached or mentored) **0**

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[33] *In the case of online learning, synchronous and asynchronous learning activities under the direction and control of an instructor are considered as contact hours.*

	Self-Study Hours (Estimated workload of research and study)	325	Assessment Hours (Examinations/ presentations/ group work/ projects etc.)	90
Total Learning Hours of this Module	**450 Hours**			
Mode of Delivery	Fully Face-to-Face Learning ☐		Blended Learning ☐	
	Fully Online Learning ☒		Work Based Learning ☐	
Total Number of ECTS of this Module/Unit	18			
Explain how this module/unit will be taught	**1) Scientific Working (15 contact hours)** The first part of the module is supported by the module lecturer who undertakes induction and debriefing sessions and provides support though email, telephone contact, drop-in sessions and individual appointments. Induction sessions introduce students to the requirements and demands of the module, assists them in the diagnosis of their abilities, and helps them set individual learning objectives for the module. This is to encourage an understanding of the effort required to invest to succeed in the module. At this stage students are made aware of the requirement to comply with the standards set in the Good Scientific Practice and Research Ethics policy of the institution. Students are required to actively engage in all online phases: combination of online learning activities, such as lectures, online discussions, tutorials on the use of software for data analysis, and exercises. Students are encouraged to engage in independent online and offline learning activities. Students have access to online videos, textbooks, articles, and a glossary via the LMS. They can also access online tests for self-assessment and exercises including standard solutions and answers. **2) Supervision of the Dissertation (20 contact hours)** The dissertation is supervised by a principal supervisor who along with the module leader(who may be the principal supervisor) undertakes induction and debriefing sessions and provides support through email, telephone contact, drop-in sessions and individual appointments. The student is assessed by the principal supervisor and second marker. Both are determined by the Examination Board according to the field of research suggested by the student. **Supervision Process** The supervision process in for the dissertation ensures that students receive the necessary guidance and support throughout their research journey. The dedicated supervision structure, regular meetings, and feedback mechanism enable students to produce high-quality dissertations that contribute to the field of business. This process aims to foster a collaborative and supportive

	environment, enabling students to develop their research and critical thinking skills. An example of a typical supervisory process for a student would be: 1. Initial Meeting: During this meeting, the student presents their research proposal, including the research question, objectives, methodology and preliminary organisation of their paper. The research topic might also refer to a practical question identified in the student's working environment. The supervisor provides feedback and suggestions to help refine and shape the proposal. At this stage, the supervisor shall also give advice on the suitability and feasibility of the proposed theme, help to determine the scope of the project, in relation to the eventual word limit, and provide advice on methodology. The student might also submit a project plan for the dissertation, discuss it with their supervisor and decide on it together. 2. Regular Meetings: Once the proposal is approved, regular meetings with the supervisor are agreed with the student. These meetings serve as milestones to help students manage their work and be guided in their research. The frequency of meetings may vary depending on the stage of the dissertation, but as a standard there will be at least one meeting per month. During the meetings, the structure of the thesis is also discussed. 3. Guidance and Support: Throughout the supervision process, the supervisor provides guidance and support to the student. They help the student navigate through the research process, suggest relevant literature, and provide methodological advice. The supervisor advises on presentation and referencing conventions and shall create awareness for the implications of plagiarism. The supervisor shall support students in complying with the Good Scientific Practice and Research Ethics defined by the institution. The supervisor also assists in overcoming any challenges or roadblocks that the student may encounter during the (literature) research. 4. Feedback and Review: The supervisor plays a crucial role in providing constructive feedback on the student's work. They review and provide suggestions for improvement on draft chapters, ensuring that the dissertation meets academic standards. The feedback helps students refine their arguments, strengthen their analysis, and improve the overall quality of their research. The supervisor shall not give feedback on preliminary versions of the dissertation, but on reading samples of no more than 2,000 words. 5. Students and supervisors should maintain records of the supervisory process. A log of supervisory interactions is primarily a way of ensuring a systematic and structured approach to the work of creating and revising the dissertation. 6. Defence: In the defence, students shall demonstrate an advanced understanding of the research topic and also justify the methodology chosen for their dissertation.
Explain how this particular module/unit will be assessed	Dissertation (80%). Processing time: 4 months, 13,000 – 15,000 words. Students discuss an assigned topic in an analytical and organised way, using appropriate and well-researched literature, and applying the skills acquired in the module "WASM11 – Scientific Work and Self-Management". Students may also include primary or secondary research in their dissertation and develop a suitable research design. Defence (20%). The dissertation must be defended in a 15 minute presentation, followed by a 15 minute discussion with two lecturers, one of which must be the supervisor. **Pass Mark: 45%**