Modulhandbuch
für den Studiengang
Master of Business
Administration (MBA)
des Fachbereichs
Wirtschaft
der Hochschule Darmstadt
– University of Applied
Sciences

Stand 24. Oktober 2010



### Inhaltsverzeichnis

Modul 411	Strategic Management And Leadership	3
Modul 412	Business Research Methods	5
Modul 413	Communication, Negotiation, Mediation	7
Modul 414	Project Management	9
Modul 421	Financial Management	11
Modul 422	Operations and Supply Chain Management	13
Modul 423	Strategic IT-Management	15
Modul 424/434	Business Law And Ethics I, II	17
Modul 431	Advanced Business Simulation	19
Modul 432	Managerial Accounting	21
Modul 433	Global Marketing Management	24
Modul 441	Thesis	27

# Modul 411 Strategic Management and Leadership

Modulbezeichnung	Strategic Management and Leadership
Code	411
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) none
Modulverantwortliche(r)	Prof. Dr. Schellhase
Dozent(in)	Prof. Dr. Dannenberg
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Case Study, Written Exam
Sprache	Englisch
Inhalt	This course is about key concepts and theories in the field of Operational and Strategic Management and Leadership (with a strong focus on Change Management and Intercultural Management) and how they can be applied to real business situations. All topics are illustrated with case studies about real companies in various different industries. Lectures will be organized around business cases. Students are expected to make presentations and to participate actively in the discussions.  Topics include:  Defining Strategic Management Scanning External Environment Scanning Internal Environment Strategy Formulation – Vision and Mission Strategy Formulation – Objectives, Strategies and Policies Strategy Implementation Evaluation and Control Leadership and Change Management: Personal Development, Team Development, Organisational Development, Intercultural Aspects of Leadership and Management
Niveaustufe / Level	Advanced level course



# Modul 411 Strategic Management and Leadership

<u> </u>	1
Lehrform/SWS	Lecture
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study (including 15 hours social/human skills)
Units (Einheiten)	n/a
Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	none
Angestrebte Lernergebnisse (Learning Outcome)	<ul> <li>Identify Sources of competitive advantage</li> <li>Understand Strategic positioning and competition</li> <li>Building capabilities: Incentives and coordination</li> <li>Differentiate between Firm scope, vertical integration, and outsourcing</li> <li>Know about Entrepreneurial firms</li> <li>Thinking strategically: Competition, strategic investments, and real options.</li> <li>Evaluate Corporate strategy</li> <li>Understand the process Mergers and acquisitions</li> <li>Develop a greater understanding of leadership (with a strong focus on change management) both conceptually and in practice.</li> <li>Look at themselves closely for their own orientation of leadership and facilitate processes for enhancing their capabilities through experiential education</li> <li>Develop a greater understanding for intercultural aspects of leadership and management</li> </ul>
Häufigkeit des Angebots	Every semester
Anerkannte Module	none
Medienformen	Interactive lecture, multi media tools, cases, seminar paper, textbook
Literatur	<ul> <li>Lynch, Richard: Strategic Management, Pearson Longman; 5th Revised edition. (18. November 2008)</li> <li>Beerel, Annabel: Leadership and Change Management, Sage Publications, 2009</li> </ul>



### Modul 412 Business Research Methods

Modulbezeichnung	Business Research Methods
Code	412
Studiengang/Verwendbarkeit	Master of Business Administration (MBA)
	Business Administration (Master of Science)
Modulverantwortliche(r)	Prof. Dr. Schellhase
Dozent(in)	Prof. Dr. Schellhase, Prof. Dr. Thümmel
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Final Exam, Case Studies
Sprache	Englisch
Inhalt	This module covers the essentials of business research for managers. It includes coverage of the increasing role of knowledge management as well as how to conduct information-gathering activities more effectively in a rapidly changing business environment.  Covered Topics are:  - The importance of Business Research in a changing environment - Fundamentals of Research Design - Ethics in Business Research - Data Collection Approaches - Measurement and Scaling - Questionnaire Design - Sampling Approaches and Considerations - Understanding and Presenting Data - Basic Data Analysis Methods - Reporting and Presenting Research
Niveaustufe / Level	Master level  - Advanced level course
Lehrform/SWS	Lecture/seminar / 4 SWS / group size max. 24
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study
Units (Einheiten)	n/a



### Modul 412 Business Research Methods

Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	none
Angestrebte Lernergebnisse (Learning Outcome)	Having followed this course, students should be able to  - do applied economic research on their own - choose and assess a research subject - formulate research questions and assumptions - choose and apply suitable economic models - collect and analyze data in order to confirm or reject the assumptions - present research findings
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Textbook, PowerPoint presentations, video and audio materials, internet, case studies
Literatur	Zikmund, W.B., Babin, B.J.: Business Research     Methods, 8th ed., 2009



# Modul 413 Communication, Negotiation, Mediation

Modulbezeichnung	Communication, Negotiation, Mediation
Code	413
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) none
Modulverantwortliche(r)	Prof. Dr. Ralf Schellhase
Dozent(in)	Dr. Chainani-Barta (Univ. Mumbai)
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Class Participation, Presentation, Group Discussion, Oral Exam
Sprache	English
Inhalt	The module aims at dealing with barriers and gaps in communication with a view to developing a toolkit for promoting effective interpersonal communication.  Discussions on work-related topics and case studies relevant to interpersonal communication and negotiation are incorporated to create an awareness of personal communication styles and organizational behaviour when working or interacting in an international environment.  Training activities and practical exercises serve to develop those skills and core competencies which are required to meet the challenges of international communication and conflict resolution.  The module focuses on the following key points:  • Assertive Communication  • Active Listening  • Intercultural Communication  • Conflict Resolution  • Negotiation
Niveaustufe / Level	Intermediate level course:
Lehrform/SWS	Group discussions, presentations, class activity and experiential exercises, team work
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study



# Modul 413 Communication, Negotiation, Mediation

Units (Einheiten)	n/a
Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	none
Angestrebte Lernergebnisse (Learning Outcome)	<ul> <li>Knowledge: Communication Theories and Models of Paul Watzlawick, Schulz von Thun and Marshall Rosenberg, Harvard Negotiation and Conflict Resolution Concept.</li> <li>Skills: Assertive Communication Skills, Conflict Resolution and Negotiating Skills</li> <li>Competencies: Participants will be able to use and interpret verbal and nonverbal messages effectively, listen and respond thoughtfully to others, appropriately adapt messages in stressful conversations.</li> </ul>
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Interactive lecture, multi media tools, cases, seminar paper, textbook
Literatur	<ul> <li>Ralf G. Nichols; Leonard A. Stevens: Harvard Business Review on Effective Communication</li> <li>Harvard Business School Publishing: Harvard Business Review on Negotiation and Conflict Resolution</li> </ul>



# Modul 414 Project Management

Modulbezeichnung	Project Management
Code	414
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) Business Administration (Master of Science)
Modulverantwortliche(r)	Thomas Walenta, PMI Frankfurt Chapter e.V.
Dozent(in)	Thomas Walenta
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Multiple Choice Exam, 50 questions, in style of PMP/CAPM certification exam by PMI (www.pmi.org)
Sprache	Englisch
Inhalt	Knowledge, tools, methods and context of project management as it is described in PMI's standard PMBoK Guide (Project Management Body of Knowledge). Introduction to project management organizations, standards, processes and profession Framework for project management (project life cycles, programs, portfolios, matrix organization, stakeholders etc) 9 (nine) Knowledge areas Scope Management (WBS, Time Management (network diagrams, duration estimates, schedule development)  Cost Management (resource planning, cost estimates, cost budgeting, earned value)  Quality Management (Quality assurance and control) Human Resource Management (Team development)  Communication Management (EVM, reporting)  Risk Management (risk identification, analysis, response planning and monitoring)  Contracts, Procurement Management  Project Integration (all knowledge areas) and Professional Responsibility (Ethic standard)
Niveaustufe / Level	Specialized level course
Lehrform/SWS	Group and Individual Learning, Lectures, Exercises / 4 SWS



# Modul 414 Project Management

Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study (including 15 hours social/human skills)
Units (Einheiten)	n/a
Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	none
Angestrebte Lernergebnisse (Learning Outcome)	Knowledge about the PMI PMBoK Guide framework and 9 knowledge areas scope, time, cost, quality, risk, human resources, communication, procurement und integration. Knowledge about the project management ethical standard established by PMI.  Capability to sit at a PMI style exam, understand how questions are setup and how to handle the exam situation.  Competency to explain and utilize project management context and major processes.
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Presentation, discussion, exercises, test exam
Literatur	<ul> <li>A Guide to the Project Management Body of Knowledge (PMBOK), 4th edition, PMI 2008</li> <li>Harold Kerzner: Project Management, 8th edition, Wiley (oder deutsche Übersetzung)</li> <li>Eric Verzuh: The Fast Forward MBA in Project Management, Wiley 1999</li> <li>The Project Manager Competency Development Framework, PMI 2002</li> <li>Rita Mulhany: PMP Prep Exam Book, 5th edition, RMC Publications 2005</li> </ul>



# Modul 421 Financial Management

Modulbezeichnung	Financial Management
Code	421
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) none
Modulverantwortliche(r)	Prof. Dr. Kiermeier
Dozent(in)	Prof. Dr. Kiermeier
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Quizzes and Presentations, final Exam
Sprache	English
Inhalt	<ul> <li>Capital Markets: Stocks, Fixed Income, Credits, Currencies, Real Estate, Investment Funds and its respective derivatives (options, futures, swaps, credit derivatives)</li> <li>Capital Market Theory: Capital Asset Pricing Model, Arbitrage Pricing Theory, econometric methods for its estimation</li> <li>Securitisation, Structured Products</li> <li>Venture Capital: Start Up-, Early Stage-, Bridge Financing, Management Buy Out, Management Buy In etc.</li> <li>Mezzanine Finance: Asset Backed Securities, Convertibles and subordinated debt (Tier 1, Tier 2, Tier 3 etc).</li> <li>Portfolio Management Strategies, application of derivates in portfolio management, quantifying hedging strategies</li> <li>Financial Management Tool: Business Plan (short term, long term)</li> <li>Current topics</li> </ul>
Niveaustufe / Level	Specialised level course
Lehrform/SWS	Lectures, Case Studies, Presentations / 4 SWS
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study (including 15 hours social/human skills)



# Modul 421 Financial Management

Units (Einheiten)	n/a
Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	none
Angestrebte Lernergebnisse (Learning Outcome)	Have a thorough understanding of the basic concepts and issues in finance, i.e. the functioning of capital markets and its derivatives, and how to use them to manage portfolios, budgets, and risks.  Understand and discuss international aspects of financial issues.  Relate risks and returns und know how to influence the future value of a firm  Understand financial manager's day-to-day activities.  Justify and support financial decisions.  Understand the economic background of financial decisions.
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Blackboard, Presentations, Statistical Software
Literatur	<ul> <li>Buckley, A.: Multinational Finance, Prentice Hall.</li> <li>Gruber, M., Elton, E., Modern Portfolio Theorie and Investment Analysis, Wiley John + Sons</li> <li>Fabozzi, Frank J.: Handbook of Portfolio Management, FJF-Association, Pennsylvania.</li> <li>Hull, John: Options, Futures and Other Derivatives, Prentice Hall, 2005.</li> <li>Judge/Griffiths/Hill/Lütkepohl/Lee: Theory and Practice of Econometrics, Wiley</li> <li>Shapiro, Alan C.: Multinational Financial Management, Wiley.</li> <li>Financial Analyst Journal</li> </ul>



# Modul 422 Operations and Supply Chain Management

Modulbezeichnung	Operations and Supply Chain Management
Code	422
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) none
Modulverantwortliche(r)	Prof. Dr. Schellhase
Dozent(in)	Dr. Gabriel
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Attendance, discussions, case studies, seminar paper and final examination
Sprache	Englisch
Inhalt	This course covers concepts, activities, and techniques related to the planning and coordination of operations and supply chains.  The course has a management oriented approach. It is structured according to the main management decision fields connected with supply chain management.  Covered Topics are  Introduction on Supply Chain Management and Key Supply Chain Processes Supply Chain Simulation Game (Beer Game) Supply Chain Operations Reference Model (SCOR) Forecasting, Planning and Scheduling Sourcing, Purchasing and Procurement Operations Manufacturing and Supply Modes Logistics and Distribution Life Cycle and Launch Management Inventory Management Quality and Performance Measurement IT Systems and Advanced Tools
Niveaustufe / Level	Advanced level course
Lehrform/SWS	Lecture/seminar / 4 SWS
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study (including 10 hours social/human skills)



# Modul 422 Operations and Supply Chain Management

Units (Einheiten)	n/a
Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	none
Angestrebte Lernergebnisse (Learning Outcome)	This course provides students with deep knowledge of Supply Chain Management (SCM). They will become acquainted with practical approaches to SCM and will be introduced to the most important business processes as well as the way they are supported by standard software tools. The module Operations and Supply Chain Management intensifies their understanding of the key activities and their interrelations with the entire value chain.
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Interactive lecture, multi media tools, cases, seminar paper, textbook
Literatur	<ul> <li>"Operations Management. An Integrated Goods and Services Approach", James R. Evans and David A. Collier, Thomson South-Western. ISBN 0-324-36078-9, 2007</li> <li>"Production / Operations Management" James R. Evans, West Publishing</li> <li>Strategic Supply Chain Management: The Five Disciplines for Top Performance", Shoshanah Cohen</li> <li>"Supply Chain Management. Strategy, Planning and Operation: Strategy, Planning, and Operation", Sunil Chopra</li> <li>"Introduction to Business Information Systems", Rolf T. Wigand</li> <li>"Supply Chain Management Based on SAP Systems. Order Management in Manufacturing Companies (SAP Excellence)", Gerhard Knolmayer</li> <li>"Logistics and Distribution Management" John L. Gattorna, Gower Publishing</li> </ul>



# Modul 423 Strategic IT Management

Modulbezeichnung	Strategic IT Management
Code	423
Studiengang/Verwendbarkeit	Master of Business Administration (MBA)
Modulverantwortliche(r)	Prof. Dr. Rebstock
Dozent(in)	N.N. (Prof. Dr. Rebstock, Prof. Dr. Knoll)
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Case Studies, Presentations, Discussions
Sprache	German, English
Inhalt	<ul> <li>Business context and entrepreneurial challenges of strategic IT management</li> <li>Role of IT managements for business models and business processes</li> <li>Business framework for IT strategies, business IT alignment</li> <li>Methodology of IT strategy development and deployment</li> <li>IT, intraorganisational and interorganisational business process organisation</li> <li>IT investment and IT controlling</li> </ul>
Niveaustufe / Level	Advanced level course
Lehrform/SWS	Lecture, seminar / 4 SWS
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study
Units (Einheiten)	n/a
Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	none

# Modul 423 Strategic IT Management

Angestrebte Lernergebnisse (Learning Outcome)	Having followed this course, students are able to analyze, select and evaluate appropriate IM measures and plans for companies acting in global markets. They are equipped to understand how a firm can achieve global competitiveness through the design and implementation of IM strategies coherent with business models and business process layouts. They can evaluate and decide on IT investment and IT operations.
	<ul> <li>Specific learning outcomes:         <ul> <li>A developed cross-cultural understanding of the basic concepts and issues in information and IT management.</li> <li>A strengthened IT management vocabulary that enables students to understand and discuss IT concepts and IT issues in a business setting.</li> <li>Developed appreciations for the inherently strategic nature of contemporary information management and for the role strategic IT decisions play in business strategies and business models.</li> <li>A strengthened ability to justify and support IT decisions through information acquisition and IT controlling techniques.</li> </ul> </li> </ul>
Häufigkeit des Angebots	Each semester
Anerkannte Module	None
Medienformen	Case materials, presentation guidelines, group discussion questions, lecture slides.
Literatur	<ul> <li>Applegate, Lynda; Austin, R.; McFarlan, F. W.: Corporate Information Strategy and Management. Text and Cases, McGraw Hill.</li> <li>Barton, Robert: Global IT Management, Wiley.</li> <li>Laudon, Kenneth C; Laudon, Jane Price: Management Information Systems, Prentice Hall.</li> <li>Wigand, Robert; Picot, A.; Reichwald, R.: Information, Organization and Management, Wiley.</li> </ul>



### Modul 424/434 Business Law and Ethics I, II

Modulbezeichnung	Business Law and Ethics I,II
Code	424/434
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) none
Modulverantwortliche(r)	Prof. Dr. Ralf Schellhase
Dozent(in)	NN
Dauer	2 Semesters
Credits	6 CP
Prüfungsart	Final Exam, Assignments, Discussions, Case Studies
Sprache	Englisch
Inhalt	This course integrates concepts, activities, and techniques related to Business Law, Corporate Social Responsibility and Business Ethics.  Principles of business law Commercial law Labor law European law Global Business Ethics: Concepts and Perspectives from various socio-cultural traditions Ethics and Multinational Corporations Doing Business in Less Developed Nations: Some Norms and Guidelines The Stakeholder Theory of Corporations and its Ethical Underpinnings Development of Global Codes of Ethics The strategic context of CSR The implementation of CSR into strategy
Niveaustufe / Level	Advanced level course
Lehrform/SWS	Lecture/seminar / 4 SWS / group size max. 24
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study (including 10 hours social/human skills)
Units (Einheiten)	n/a
Notwendige Voraussetzungen	none



# Modul 424/434 Business Law and Ethics I, II

Empfohlene Voraussetzungen	none
Angestrebte Lernergebnisse (Learning Outcome)	<ul> <li>know basic management relevant areas of company law, commercial law, labor law</li> <li>be able to apply this knowledge to questions related to practice</li> <li>develop an understanding of basic concepts and perspectives of ethics from different socio-cultural traditions and their imperatives for global business</li> <li>appreciate the fact that ambiguity and conflicts are part of global business</li> <li>be sensitive to different ethical perspectives and develop specific as well as universal guidelines for business operations</li> <li>be familiar with the concept of Corporate Social Responsibility and know how to apply it to develop a consistent business strategy</li> <li>know how to integrate various laws and provisions and ethical standards with normal economic endeavours for long term growth and sustainability.</li> </ul>
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Textbook, PowerPoint presentations, video and audio materials, internet, case studies
Literatur	<ul> <li>Wendler, M., Tremml, B., Buecker, B.J.: Key Aspects of German Business Law: A Practical Manual, 4th. Ed., Berlin 2008</li> <li>Crane, A., Matten, D.: Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization, 3rd. ed., 2010</li> <li>Werther, W.B., Chandler, D.: Strategic Corporate Social Responsibility: Stakeholders in a Global Environment, 2006</li> <li>Norman E Bowie (Ed.,), The Blackwell Guide to Business Ethics, Malden, MA: Blackwell Publishers, 2002.</li> <li>Plus a compilation of selected papers, articles from Magazines/Newspapers and cases</li> </ul>



### Modul 431 Advanced Business Simulation

Modulbezeichnung	Advanced Business Simulation
Code	431
	Master of Business Administration (MBA)
Studiengang/Verwendbarkeit	The Module can also be relevant for any other degree programme, where students should learn to manage a company (i.e. make production decisions under uncertainty in a closed market)
Modulverantwortliche(r)	Prof. Dr. Andreas Thümmel
Dozent(in)	Prof. Dr. Andreas Thümmel
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Workout of examples, oral examination, group work workout, booklet
Sprache	English
Inhalt	<ol> <li>The module contains three phases:</li> <li>Theoretical point out of the complexity of a firm, identifying business processes and planning needs for a global management approach</li> <li>Developing strategic management behavior and using additional principles from Marketing, Investment, Financing, etc. for a use in simulations</li> <li>Management game with use of an appropriate tool (e.g. Easy StartUp), from Business Plan up to a certain number of simulation rounds.</li> </ol>
Niveaustufe / Level	Advanced level course
Lehrform/SWS	4 SWS, work out in the first two phases individually or in small groups (2 students), third phase working in groups of up to 4.
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study (including 20 hours social/human skills)
Units (Einheiten)	n/a



### Modul 431 Advanced Business Simulation

Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	production planning, target costing, cost unit accounting.
Angestrebte Lernergebnisse (Learning Outcome)	Knowledge: theory and near reality general management about a firm  Skills: decision making in a competitive market situation  Competences: work out in a group to deliver decisions to manage a firm.
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Beamer / Overhead, Whiteboard, Internet, Related Computer Software (Office)
Literatur	• Script



# Modul 432 Managerial Accounting

Modulbezeichnung	Managerial Accounting
Code	432
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) none
Modulverantwortliche(r)	Prof. Dr. Schellhase
Dozent(in)	NN
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Assignments, Discussions, Case Studies, Final Exam
Sprache	Englisch
Inhalt	This course covers concepts, activities, and techniques related to the areas of planning, periodic financial statements and information systems, controls and strategic decision making and to use accounting information to best manage an organization.  The course covers approaches and methods of cost accounting with a focus on both establishing a sound background on costing mechanisms and its application principles in business. The participants are expected to participate in discussions and work assignments in order to enhance their understanding of the underlying logic and their ability to form and express an informed opinion on it.  • Managerial Accounting and the Business and Environment  • Managerial Accounting and Cost Concepts  • Cost Behavior: Analysis and Use  • Cost-Volume-Profit Relationships  • Systems Design: Job-Order Costing  • Variable Costing: A Tool for Management  • Activity-Based Costing: A Tool to Aid Decision Making  • Profit Planning  • Flexible Budgets and Performance Analysis  • Standard Costs and Operating Performance Measures
	Segment Reporting, Decentralization, and the Balanced Scorecard
	Relevant Costs for Decision Making

# Modul 432 Managerial Accounting

Niveaustufe / Level	<ul> <li>Activity-based costing, target costing, the value chain, customer profitability analysis, and throughput costing while also including traditional topics such as job-order costing, budgeting and performance evaluation</li> <li>The Changing Role of Managerial Accounting in a Dynamic Business Environment</li> <li>Basic Cost Management Concepts and Accounting for Mass Customization Operations</li> <li>Product Costing and Cost Accumulation in a Batch Production Environment</li> <li>Process Costing and Hybrid Product-Costing Systems</li> <li>Activity-Based Costing and Cost Management Systems</li> <li>Activity Analysis, Cost Behavior, and Cost Estimation</li> <li>Cost-Volume-Profit Analysis</li> <li>Profit Planning, Activity-Based Budgeting, and e-Budgeting</li> <li>Standard Costing, Operational Performance Measures and the Balanced Scorecard</li> <li>Flexible Budgeting and the Management of Overhead and Support Activity Costs</li> <li>Responsibility Accounting, Quality Control and Environmental Cost Management</li> <li>Investment Centers and Transfer Pricing</li> <li>Target Costing and Cost Analysis for Pricing Decisions</li> </ul> Advanced level course
Lehrform/SWS	Lecture/seminar / 4 SWS / group size max. 24
Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study (including 15 hours social/human skills)
Units (Einheiten)	n/a
Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	Cost Accounting, Financial Accounting

# Modul 432 Managerial Accounting

	Having followed this course, students should
Angestrebte Lernergebnisse (Learning Outcome)	<ul> <li>have developed of a set of knowledge on costing and pricing mechanisms</li> <li>have the ability to recognize, evaluate and apply costing methods in a business context</li> <li>be able to participate in management level discussions of costing topics</li> <li>have an understanding of the basic role, need concepts and issues in cost management and of various control measures applicable in a global business set up</li> <li>have an appreciation for the application of the cost techniques for strategic decision making and the role of accounting in global business strategy</li> <li>be able to understand the day to day functions of a finance manager in a global firm providing a variety of products/ services</li> <li>know how to study financial and cost reports to assist data based decision making through information acquisition and management;</li> <li>appreciate the role of Risks including Political Risks and Risk Management techniques for profitable international operations</li> <li>have a basic Understanding of the behavioural and ethical aspects and the social responsibilities of finance management</li> </ul>
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Textbook, PowerPoint presentations, video materials, case studies
Literatur	<ul> <li>Noreen, E., Brewer, P., Garrison, R.: Managerial Accounting for Managers, 2nd ed., 2011</li> <li>Hilton, R.W.: Managerial Accounting, 8th ed., 2008</li> </ul>



### Modul 433 Global Marketing Management

Modulbezeichnung	Global Marketing Management
Code	433
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) none
Modulverantwortliche(r)	Prof. Dr. Schellhase
Dozent(in)	Prof. Dr. Schellhase
Dauer	1 Semester
Credits	6 CP
Prüfungsart	Final Exam, Assignments, Discussions, Case Studies
Sprache	Englisch
Inhalt	This course covers concepts, activities, and techniques related to the planning and coordination of marketing functions, marketing policies, and the analysis of marketing administration.  The course has a clear decision-oriented approach. It is structured according to the main management decision fields connected with the global marketing process.  Covered Topics are  Global marketing in the firm Initiation of internationalization Internationalization theories Development of the firm's international competitiveness Global marketing research The political, economic and sociocultural environment The international market selection process Some approaches to the choice of entry mode The global marketing-mix Organization and control of the global marketing programme
Niveaustufe / Level	Advanced level course
Lehrform/SWS	Lecture/seminar / 4 SWS



### Modul 433 Global Marketing Management

Arbeitsaufwand/ Gesamtworkload	64 contact hours, 116 hours student preparation/self-study (including 15 hours social/human skills)
Units (Einheiten)	none
Notwendige Voraussetzungen	none
Empfohlene Voraussetzungen	Principles of Marketing (foundation course)
Angestrebte Lernergebnisse (Learning Outcome)	Having followed this course, students should be able to analyse, select and evaluate the appropriate conceptional framework for firms approaching global markets and should be better equipped to understand how a firm can achieve global competitiveness through the design and implementation of market-responsive programmes.  In detail students should  • develop a cross-cultural understanding of the basic concepts and issues in marketing, including the creation of value through the integrated production and distribution of goods and services and the global, political, economic, legal, and regulatory context for business  • build up a working marketing vocabulary such that they are better able to understand and discuss international marketing concepts in a business setting  • develop an appreciation for the inherently strategic nature of contemporary marketing and for the role marketing plays in global business strategy  • develop their ability to justify and support decisions through information acquisition and management  • enhance their understanding of what marketing managers actually do on a day-to-day basis by taking on the role of marketing manager for an existing product/service  • understand the ethical and social responsibilities of marketing management in international organizations and different cultures  • know how to develop Global Market Strategies and to design, implement and coordinate a global marketing programme
Häufigkeit des Angebots	every semester



### Modul 433 Global Marketing Management

Anerkannte Module	none
Medienformen	Textbook, PowerPoint presentations, video and audio materials, internet, case studies
Literatur	<ul> <li>Hollensen, S.: Global Marketing – A decision-oriented approach, Financial Times/Prentice Hall, 5th edition, 2010.</li> <li>Kotabe, M, Hellsen, K.: Global Marketing Management, 2010</li> </ul>
	<ul> <li>Czinkota, M./Ronkainen, I.: International Marketing,</li> <li>Mason (Ohio) 2006</li> </ul>



# Modul 441 Master Thesis and Colloquium

Modulbezeichnung	Master Thesis and Colloquium
Code	441
Studiengang/Verwendbarkeit	Master of Business Administration (MBA) Business Administration (Master of Science)
Modulverantwortliche(r)	Prof. Dr. Schellhase
Dozent(in)	Different supervising tutors/advisers
Dauer	1 Semester
Credits	24 CP
Prüfungsart	Thesis, Colloquium
Sprache	Englisch
Inhalt	Students work on a specialized topic, which they have to analyze and develop their own method of resolution
Niveaustufe / Level	Specialized level course
Lehrform/SWS	Thesis Self-reliant writing of thesis, consulted by supervising tutor/advisor
Arbeitsaufwand/ Gesamtworkload	720 hours
Units (Einheiten)	Master Thesis
Notwendige Voraussetzungen	see § 12 Abs. 7 Nr.2 BBP0
Empfohlene Voraussetzungen	none
Angestrebte Lernergebnisse (Learning Outcome)	<ul> <li>know and are able to apply the basic methods of academic research and writing</li> <li>are able to identify relevant literature for their subject and to evaluate it accordingly</li> <li>are able to analyze and develop a given problem with appropriate methods</li> <li>are able to apply knowledge and methods aquired during their studies to a theoretical or practical</li> </ul>



# Modul 441 Master Thesis and Colloquium

	problem from everyday work life  • are able to work out and evaluate alternative solutions
Häufigkeit des Angebots	every semester
Anerkannte Module	none
Medienformen	Literature work
Literatur	Books on research methods, multivariate analysis methods and books for the development of final papers/thesis  Detailed literature recommendations will be given during lectures  Specialist literature, depends on topic of the thesis