

| Module code   | Module title                               | Module description  | Semester | ECTS |
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| <b>Compulsory modules "General Business Competence"</b> |  |   |          |      |
| 4BW-WWGL-10   | Fundamentals of Economic Science           | Upon completion of the module, students have acquired fundamental knowledge of business administration and economics, which will be elaborated on in the following semesters. The section on business administration familiarizes students with the objectives of companies and the content of their constitutive decision-making processes. Economics imparts the elementary concepts and basic facts of economic activity. In addition, students learn and apply the basic values and methodology of academic work in their field of study. They gain competence in self and time management which enables them to independently plan, coordinate and analyze their studying and working style.   | 1        | 6    |
| 4BW-WFMA-12   | Business and Financial Mathematics         | Upon completion of the module, students have acquired the fundamental mathematical knowledge of linear algebra, linear optimization and differential calculus required to optimize the mathematical formulation, processing and solution of problems of a quantitative nature in economics and business administration. In addition, students acquire fundamental knowledge and skills in the field of financial mathematics. The module takes a problem-oriented approach, using instructive practical examples.   | 1 and 2  | 6    |
| 4BW-INFO-10   | Business Information Technology            | The module aims to impart the fundamentals and principles of business information technology. Upon completion of the module, students are able to assess business processes in small and medium-sized enterprises in terms of their automatability through information processing systems. This includes a systematic analysis of business processes and the subsequent decision on the use of standard solutions available on the market or the development of in-house software. For both approaches, the module shows best practices, whose implementation in the partner company is to be critically reflected in the form of a case study.   | 1        | 6    |
| 4BW-WISTA-50  | Economic Statistics and Empirical Research | Upon completion of the module, students are able to conduct suitable data collection and acquisition for business management issues. They can prepare, present and analyze the obtained data in a problem-oriented manner and interpret the results. For this purpose, students acquire fundamental knowledge in the field of business statistics. Apart from statistical key terms, students are given an overview of the methods of descriptive and inductive statistics as well as probability theory. The acquired expertise forms the basis for the knowledge imparted in the field of empirical research. Students are enabled to develop a research project, plan its implementation at all stages, and work through the individual project steps using commercially available statistical software. | 5        | 8    |

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| 4BW-VWL1-20  | Microeconomics   | Upon completion of the module, students are familiar with the elementary microeconomic interrelations between demand, supply, benefits, costs, prices, revenues and profits. Focus is placed on pricing as a function of demand and supply in the goods and factor markets. On this basis, the module covers the fundamentals of competition theory and policy. Important course contents also include the causes and compensation options for the different forms of market failure. The module provides insights into elementary market processes, which constitutes an important basis for the successful, market-oriented management of small and medium-sized enterprises.   | 2       | 6 |
| 4BW-VWL2-40  | Macroeconomics   | Upon completion of the module, students are familiar with the fundamentals of circular flow theory as well as the contents and structures of the national accounts system. They understand cyclical, economic and foreign trade processes that small and medium-sized enterprises have to adapt to in the course of globalization. Students know the structures and processes on the macroeconomic goods, money and labor markets and are able to explain the equilibrium on the submarkets as well as the equilibrium of the market system (overall equilibrium). In addition, they acquire knowledge of the fundamentals of real and monetary foreign trade theory, understand the business cycle phenomenon and are able to deal with its theoretical reflection. They also have a basic knowledge of economic policy. | 4       | 6 |
| 4BW-WIRE1-10 | Introduction to Law, Civil Law, Commercial and Corporate Law | Upon completion of the module, students have gained an overview of the entrepreneurial design possibilities offered by the German legal system. This basic legal understanding is achieved, on the one hand, through knowledge of the regulations of the General Part of German Civil Law, the Law of Contractual Obligations and the basics of Property Law, which students have acquired through case discussions. On the other hand, students know the Special Private Law of Merchants and their Auxiliaries as well as the fundamental differences between partnerships and corporations or limited liability companies.   | 1       | 6 |
| 4BW-WIRE2-30 | Tax Law, Labor Law, Insolvency Law                           | Upon completion of the module, students have gained knowledge of the most important types of taxation and their influence on business decisions. They obtain basic knowledge of the German tax system, particularly with regard to the taxation of small and medium-sized enterprises. In addition, the module conveys fundamentals of individual and collective labor law as well as insolvency law, which are also relevant for business law, by examining relevant legal cases.  | 3       | 6 |
| 4BW-EXTRW-12 | External Accounting  | Upon completion of the module, students have fundamental knowledge of financial accounting and preparing financial statements in accordance with the German Commercial Code (HGB). They are able to independently perform a practical, exemplary accounting process from the  | 1 and 2 | 6 |

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|  |  | opening to the closing balance sheet (individual financial statements under commercial law) applying the method of double-entry bookkeeping and in compliance with the generally accepted accounting principles. Students have fundamental knowledge of digitization options in financial accounting.  |         |   |
| 4BW-INTRW-30   | Internal Accounting                                      | Upon completion of the module, students are able to select and apply essential instruments of cost accounting in a targeted and theoretically founded manner that is suited to the respective practical situation. Students are also capable of applying methods of capital budgeting to support investment decisions. They are familiar with options for raising debt and equity capital for the realization of investment projects as well as for the funding of current operational processes in small and medium-sized enterprises. Furthermore, students have fundamental knowledge of digitization options in financial accounting.  | 3       | 6 |
| 4BW-CONTR-56   | Controlling  | Upon completion of the module, students have fundamental theoretical knowledge of the concepts, tasks, structures, instruments and institutions of controlling and a possible organization of controlling in various operational sub-areas in line with the needs of medium-sized companies. Students are able to identify and understand the importance of consistently applying a networked and system-related way of thinking by examining corresponding controlling tasks. They learn view controlling as a targeted service for management. Students work on practical exercises and case studies to gain practical knowledge and skills in instruments used in controlling. One of the tools used is a DATEV case study that has been expanded to include controlling aspects, which illustrates the importance of a financial accounting system as the information basis for controlling in small and medium-sized companies. Upon completion of the case study, students are able to usefully develop and utilize the potential of external accounting for controlling purposes. They possess knowledge of the status of digitalization in financial accounting and controlling. | 5 and 6 | 8 |
| <b>Compulsory modules "Personal, Social and Language Competence"</b> |  |  |         |   |
| 4BW-PSSK1-20   | Self-Marketing / Presentation and Basic Business English | Upon completion of the module, students are supposed to be able to present themselves as well as the relevant professional and private aspects in a self-confident, motivated and convincing manner. To this end, they are confident in using self-marketing tools and, in particular, presentation techniques suitable for the respective target group and situation. Students are also able to describe themselves and their academic and professional context in English and deal with everyday communication situations in the professional environment. They are enabled to communicate orally and in writing in English within and between organizations. The module is  | 2       | 6 |

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|  |   | taught as a seminar in two groups (A and B), to which students are assigned according to their language level.  |   |   |
| 4BW-PSSK2-30   | Conversation and Negotiation Skills and Intermediate Business English | Upon completion of the module, students are expected to be confident in international conversations and negotiations. They are able to assess conversation and negotiation partners (customers, suppliers, superiors, employees, shareholders) and prepare conversations and negotiations accordingly, conduct them in a goal-oriented manner using adequate communication techniques, and follow up on them. Students are also familiarized with different cultural negotiation styles and learn to understand and use subtleties of the English language, such as business idioms. They expand their vocabulary in the business context as well as their English speaking, listening, reading, and writing skills. The module is taught as a seminar in two groups (A and B), to which students are assigned according to their language level.                         | 3 | 6 |
| 4BW-PSSK3-40   | Transaction/Conflict Management and Advanced Business English         | Upon completion of the module, students are able to react confidently in various conflict situations in everyday professional life. To this end, they gain awareness of their own handling of conflicts and are able to identify and analyze conflict potential in time. They are also prepared to avoid conflicts by addressing disruptions at an early stage and deal with conflict situations that have arisen in a solution-oriented manner through discussion. Students also expand their intercultural and (foreign) language skills and abilities in order to better understand, analyze and manage conflict situations in an international context. The module is taught as a seminar in two groups (A and B), to which students are assigned according to their language level. Role plays are used to gain personal experience and reflect on it.               | 4 | 6 |
| <b>Compulsory modules – Field of Study: Management of Small and Medium Sized Enterprises</b> |   |   |   |   |
| 4BW-MGLUF-20   | Fundamentals of Corporate Management                                  | The module familiarizes students with the area of corporate management taking into account the requirements of small and medium-sized enterprises. With a view to the sustainable market positioning of SMEs, focus is placed on methods and instruments for the implementation of market-oriented corporate management. Upon completion of the module, students have acquired fundamental knowledge of the conceptual perspectives, functions, supporting systems and techniques of corporate management. They view them as a systematic analytical, planning and decision-making process that must be adapted to the specifics of SMEs. Finally, the module enables students to relate the subsequent modules on the sub-areas of corporate management to the individual conceptual perspectives and to integrate them into the overall system of corporate management. | 2 | 6 |
| 4BW-MPMLU-30   | Production Engineering,   | Upon completion of the module, students have developed a comprehensive understanding of the primary business processes of production engineering, materials management and  | 3 | 6 |

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|              | Materials Management, Warehousing, Environmental Protection     | warehousing, in particular with regard to the content, tasks as well as basic terms and instruments of these processes. Furthermore, students are familiar with the most important European and national environmental regulations as well as information systems in environmental protection. They are able to organize corporate environmental protection measures in small and medium-sized enterprises.   |   |   |
| 4BW-MLPKV-40 | Performance Management, Pricing, Communication and Sales Policy | Building on the knowledge gained in the module on market-oriented corporate management, students acquire specific knowledge of the marketing mix. Upon completion of the module, they understand how to plan the application of the different marketing instruments in small and medium-sized enterprises, how to strategically use the relationships between the instruments, and how to solve tasks and interface problems in their operational implementation. Students are able to identify instrumental alternatives and synergies in the market cultivation by small and medium-sized enterprises.  | 4 | 6 |
| 4BW-MOPF-40  | Organization, Personnel Management and Leadership               | The module imparts the theoretical principles, practical contents as well as methods and instruments of organizational management, personnel management and leadership. Particular emphasis is placed on the implementation of the knowledge in small and medium-sized enterprises. Upon completion of the module, students are able to apply methods and instruments for handling practical organizational tasks to immediately solve strategic and operational tasks in the responsibility of personnel management, as well as for use in personnel-oriented management processes and situations.   | 4 | 6 |
| 4BW-MPMQM-50 | Project, Process and Quality Management                         | Upon completion of the module, students are able to independently plan, manage and successfully complete business and interdisciplinary projects in a timely, budgetary and quality-oriented manner. Further emphasis is placed on the necessary knowledge of business process management in modern corporate organizations as well as in inter-company value chains. Students are able to evaluate modern methods and principles of process management as well as systematically apply process models and working techniques for process analysis, conception and implementation. Moreover, the interdisciplinary module includes the necessary technical and methodological competencies to ensure the quality of project and process management. Upon completion of the module, students are in the position to manage the implementation and expansion of a company-specific quality management system in the capacity of a quality manager. Students further develop their analytical, critical and constructive thinking by considering complex operational relationships and by bringing together the three sub-disciplines of business administration in an interdisciplinary manner. | 5 | 8 |

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| 4BW-MUNRM-60                       | Company Succession/<br>Business Start-Up<br>and Risk<br>Management | <p>Upon completion of the module, students are familiar with the factual and legal requirements as well as the processes involved in business start-ups and successions. They are able to develop a concept for business start-up and succession, taking into account economic factors as well as aspects of commercial, corporate and tax law. Furthermore, they are able to make entrepreneurial decisions related to start-up and succession processes, also taking into consideration the identification, evaluation and management of risks.</p> <p>The module further includes a business simulation game, which enables students to not only understand and internalize the importance of networked and system-based business thinking, but also to enhance their social skills (in particular communication, teamwork, conflict and critical thinking skills).</p>  | 6       | 7 |
| 4BW-MIMAH-60                       | International<br>Management and<br>Foreign Trade                   | <p>The module provides students with an overview of the forms of foreign trade activities of small and medium-sized enterprises against the background of globalization as well as their economic and legal framework. They are familiarized with the opportunities and risks of globalization. Students apply the knowledge and skills acquired in previous modules in a targeted manner to analyze the options presented to small and medium-sized enterprises through international activities. The study of international business activities includes the societal and cultural specifics of foreign countries. Focus is placed on the (further) development of intercultural competence.</p>  | 6       | 6 |
| <b>Compulsory elective modules</b> |  |   |         |   |
| 4BW-WMUW-56                        | Corporate<br>Accounting and<br>Auditing                            | <p>Many medium-sized companies have one or more subsidiaries and are organized as a consolidated group. In this case, annual financial statements have to be prepared not only for the individual companies, but also for the group as a whole. The module therefore addresses the fundamentals of the preparation of consolidated financial statements. In addition, knowledge of balance sheet analysis is consolidated in the 6th semester by means of a practical example of consolidated financial statement preparation.</p> <p>Many companies that employ graduates of the Business Administration program are required to have their annual financial statements audited and certified by a certified public accountant. Therefore, it is highly advantageous for students of the program to have basic knowledge of auditing in general and auditing of annual financial statements in particular.</p> <p>Upon completion of the module, students have substantial knowledge of the preparation of consolidated financial statements and are able to understand and present correlations between the underlying individual financial statements. Furthermore, they have basic knowledge of auditing and the tasks of an auditor. They are also familiar with the process of annual audits as well as the legal basis and are able to prepare and assist in an annual audit. Finally, they are able</p> | 5 and 6 | 8 |

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|               |   | to analyze individual and consolidated financial statements and prepare essential information for decision-making.  |         |   |
| 4BW-WMIIEP-56 | Intra-Corporate Entrepreneurship and Entrepreneurship | Upon completion of the module, students have fundamental knowledge of business administration from the perspective of entrepreneurial thinking and action (entrepreneurship / intra-corporate entrepreneurship). Focus is placed on the development of the business process from invention to innovation to diffusion. In the field of entrepreneurship, this means the foundation of a new company to implement a new business model. In the field of intracorporate entrepreneurship, it means the integration of a new business model in an existing company. In addition, students are familiarized with the anatomy and methodology of change processes in organizational development and learn how to apply them.   | 5 and 6 | 8 |
| 4BW-WMDIM-56  | Digitalization in Medium-Sized Businesses             | The elective module qualifies students to identify opportunities and challenges for companies as a result of the changes triggered by digitalization. They are able to analyze and categorize corporate strategies in the course of digital transformation. Upon completion of the module, students are able to develop their own ideas for implementation and realization scenarios in response to the challenge of digitalization. Particular emphasis is placed on aspects of structural and personnel management of employees in transformation processes.<br><br>In addition, students are qualified for the changes in communication culture through digital media. Upon completion of the module, they are able to develop digital marketing strategies and sustainable concepts, to ensure their successful implementation and to prove their significance for the company's value creation through verifiable monitoring and controlling measures. Apart from conceptual competence, the module also enables students to use social media platforms in an application-oriented manner and develop a sensitivity for the ongoing optimization of websites and apps with regard to search engines and usability. | 5 and 6 | 8 |
| 4BW-WMENZ-56  | International Language Certificate English            | The seminar prepares students for the acquisition of a foreign language certificate in English (LCCI EFB, Level 2/3; Cambridge Advanced, TOEIC or TOEFL) and thus for a professional stay, an internship/work placement and/or a master program abroad. In addition, it reliably assesses students' language competencies according to the European Framework of Reference for Languages. Focus is placed on European business correspondence.<br>Upon completion of the module, students have enhanced both their business communication skills through the use of tasks from real-life business situations and their skills and abilities in academic English. Furthermore, they gain an insight into the intercultural differences in international business life and have an increased sensitivity regarding communicative  | 5 and 6 | 8 |

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|   |   | peculiarities and cultural differences. Focus is laid on the cooperation in intercultural teams and the employee-customer relationship, which is becoming increasingly important in the course of globalization.  |         |   |
| 4BW-WMWSP-56  | Business Spanish                        | Upon completion of this module, students are able to describe colloquial and professional contexts and communicate in routine situations that involve the direct exchange of information about careers, education, the world of work, business sectors and companies. The module focuses on conversation, listening comprehension, free translation and business correspondence skills. In addition, students gain further insight into the intercultural differences in international business. They have built up an increased sensitivity for communicative peculiarities and cultural differences.  | 5 and 6 | 8 |
| <b>Practical modules – Field of study: Management of Small and Medium Sized Enterprises</b> |   |   |         |   |
| 4BW-MPRA1-10  | Company Structures, Processes and Tasks | Students get to know their partner company from a business management, economic and legal perspective. They enhance their professional and methodological skills acquired in the first theoretical semester through didactic and content-related activities as well as tasks for independent learning. Drawing on the acquired expertise, students are required to write a project paper documenting the company and applying the methods of academic work. Upon completion of the module, students are able to document the specifics of their partner company with regard to its operational field (e.g., customers, competitors, suppliers), its identity (CI), its basic structures, processes, systems, functional areas and business practices. They have an overview of the service range as well as the prerequisites and procedures of the service provision. Students are actively integrated into the company's operational processes, thus developing their personal and social and communication skills. | 1       | 6 |
| 4BW-MPRA2-20  | Marketing and Sales                     | During the second practical phase, students are familiarized with the contents, tasks and processes of strategic and operative market cultivation by SMEs. Students deepened the acquired theoretical knowledge of the necessity and conception of a market-oriented corporate management of SMEs through the realization of a case study at the partner company. They critically reflect upon the current realization of such a conception. Upon completion of the practical module, students are able to work analytically and conceptually in the field of market development and evaluate concrete strategic and operational marketing decisions. They continue to develop their personal, social and communication skills in the area of self-marketing as well as presentation skills in German and English.  | 2       | 6 |
| 4BW-MPRA3-30  | Corporate Accounting                    | Upon completion of the third practical phase, students are familiar with the fundamental content, tasks and methods of external accounting (financial accounting, balance sheets/annual   | 3       | 6 |



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|              |  | financial statements) as well as internal accounting (cost accounting, investment accounting, financial management) at the partner company. They are able to apply corporate accounting techniques, to actively participate in the preparation and evaluation of annual financial statements, to coordinate with external bodies (banks, financial administration) on accounting and balance sheet results and to participate in tasks relating to corporate financing as well as investment decisions.  |   |   |
| 4BW-MPRA4-40 | Selected Functional Areas of the Company | <p>In the fourth practical phase, students are familiarized with the conditions, instruments and methods in selected functional areas of the company. They are able to apply, expand and deepen acquired knowledge of economics and SMEs and supervise business management tasks in accordance with time, budget and quality requirements. The gained theoretical knowledge is critically reflected with regard to its implementation at the partner company and is deepened thematically as part of project work II.</p> <p>In this context, special emphasis is placed on operational personnel management. Students are able to apply their acquired theoretical knowledge to strategic human resource planning, recruitment, personnel development, layoffs and human resource management in SMEs. They are capable of handling personnel administration tasks (e.g., payroll accounting), assessing aspects of labor law (e.g. when laying off staff) and taking on sub-tasks of personnel and organizational development.</p> <p>Students can spend time abroad to enhance their language skills.</p>  | 4 | 6 |
| 4BW-MPRA5-50 | Business Projects/ Management Assistance | <p>During the fifth practical phase, students link the acquired knowledge of economics and SMEs and apply, expand, and deepen it in the context of selected functional areas of the company. To this end, they are increasingly involved in solving strategic and operational management tasks and are entrusted with the preparation, implementation, and evaluation of projects. Depending on the chosen elective module, students broaden their knowledge of business administration or foreign languages.</p> <p>Upon completion of the practical module, students are able to complete business management projects in accordance with time, budget and quality standards. They are able to document and control the achievement of objectives in the individual project stages, control the flow of information between project participants and/or coordinate the activities of project teams. In order to perform these tasks, students are familiar with methods of project and quality management. The increasingly independent participation in project management strengthens the students' personal competence, such as independent work. Moreover, it enhances their</p> | 5 | 6 |

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|                          |                   | ability to think analytically, critically, and constructively, and improves their social and communicative competence in the coordination of projects.   |   |   |
| <b>Bachelor's Thesis</b> |                   |  |   |   |
| 4BW-BTHES-60             | Bachelor's Thesis | In their bachelor's thesis, students solve an industry-specific problem within a specified period of time, applying the acquired theoretical, methodological and practical knowledge in a targeted and result-oriented manner, and present it in a logically structured and comprehensible manner in the form of a scientific paper (bachelor's thesis). The knowledge gained in the previous modules is applied, deepened, and extended in dependence on the chosen topic of the thesis. In an academic colloquium, students present an exposé containing the definition of the problem, the objectives, and the approach of the thesis. The results of the bachelor's thesis are to be presented and defended in an academic presentation before an examination board. | 6 | 9 |