

## COURSE AND MODULE DESCRIPTIONS - IPB FALL

Course / Module	Financial Accounting and Taxation
<b>Location</b>	DHBW Mosbach – Mosbach Campus
<b>Department / Program</b>	International Program in Business
<b>Semester</b>	Fall (for German students: Semester 3)
<b>Code</b>	WBWIPB_F_FIN
<b>Type</b>	Mandatory
<b>ECTS Credits</b>	5
<b>Workload</b>	55 class hours, 95 hours self study
<b>Time of Exam(s)</b>	End of module
<b>Nature of Exam(s) / Assignment(s)</b>	Written exam (2 hours).
<b>Grading</b>	If the student achieves 50% of the required performance in the written exam, the grade 4.0 will be reached.
<b>Learning Methods</b>	This course uses a combination of seminar-style learning, case studies, group discussion and independent study.

### Competencies

Students will acquire basic skills in financial accounting and taxation. The objective is to develop skills required to interpret and analyze the information contained in financial statements, with emphasis on the use of accounting information as an aid to business decisions. Students will understand the meaning and relevance of financial information within a real-world context. In addition, they will understand the significance of corporation tax as part of a company's financial burden, and they will be familiar with the basic principles of taxation of corporations in a national as well as in an international context.

### Summary of Content

<b>Introduction to Financial Accounting</b>	<ol style="list-style-type: none"> <li>1. Review of the basic concepts and standards underlying financial accounting systems</li> <li>2. Financial statement analysis (balance sheet, income statement, cash flow statement)</li> <li>3. Ratio analysis</li> <li>4. Comparative accounting systems in various countries</li> <li>5. International accounting regulations (IAS/IFRS)</li> </ol>
<b>Taxation</b>	<ol style="list-style-type: none"> <li>1. The principles of national and international taxation of corporations</li> <li>2. Taxation terminology</li> <li>3. German corporate income tax (tax liability, determination, taxation of dividends and of capital gains, loss utilization, interest limitation, etc.)</li> <li>4. Choice of legal form to reduce corporation tax burden</li> <li>5. Overview of trade tax</li> <li>6. Taxation of national corporations</li> <li>7. Aspects of international taxation of corporations (esp. avoidance of double taxation).</li> </ol>

### Readings

Newest available edition of:  
Harrison, Horngren et al.: Financial Accounting, Pearson  
Schreiber: International Company Taxation, Springer

<b>Course / Module</b>	<b>Global Marketing</b>
<b>Location</b>	DHBW Mosbach – Mosbach Campus
<b>Department / Program</b>	International Program in Business
<b>Code</b>	WBWIPB_F_MKTG
<b>Semester</b>	Fall (for German students: Semester 3)
<b>Type</b>	Mandatory
<b>ECTS Credits</b>	5
<b>Workload</b>	55 class hours, 95 hours self study
<b>Time of Exam(s)</b>	End of module
<b>Nature of Exam(s) / Assignment(s)</b>	Written exam (2 hours).
<b>Grading</b>	If the student achieves 50% of the required performance in the written exam, the grade 4.0 will be reached.
<b>Learning Methods</b>	This is a seminar-style class. While some lecturing is planned to convey content efficiently, discussion and sharing of applicable management experience is essential to the success of the course. Discussion or student presentations may replace the instructor's presentation, or supplement it.

### Competencies

On completion of the course, students will be able to:

1. Explain the rationale for global marketing principles, concepts and business strategies.
2. Identify environmental variables that differentiate an international market from a domestic market.
3. Identify factors that drive the fast-changing global-marketing environment.
4. Conduct global-market analysis.
5. Design effective global-marketing strategies.
6. Explain the importance of global marketing to the domestic economy.

### Summary of Content

**Product mix, pricing, policy, communication policy, consumer behavior and location policy**

1. Globalization Imperative
2. Economic Environment
3. Financial Environment
4. Cultural Environment and Buyer Behavior
5. Global Marketing Research
6. Global Segmentation and Positioning
7. Global Marketing Strategies
8. Global Entry Strategies
9. Global Sourcing Strategy
10. New Product Development Workshop
11. Marketing Products and Services
12. Global Pricing
13. Communicating with World Consumers
14. Sales Management
15. Global Logistics and Distribution
16. Planning, Organization and Control of Global Marketing Operations

### Readings

Newest available edition of:  
Kotabe, M. et al.: Global Marketing Management, Wiley

Course / Module	Leadership (Specialization)
<b>Location</b>	DHBW Mosbach – Mosbach Campus
<b>Department / Program</b>	International Program in Business
<b>Semester</b>	Fall (for German students: Semester 3)
<b>Code</b>	WBWIPB_F_SP
<b>Type</b>	Mandatory
<b>ECTS Credits</b>	5 for the “Specialization” module (together with Financing and Investment)
<b>Workload</b>	23 class hours, 40 hours self study
<b>Time of Exam(s)</b>	During and at the end of the course
<b>Nature of Exam(s) / Assignment(s)</b>	Assignment(s): A seminar paper, case study, homework, classroom exercises, quizzes, presentation, oral participation, or any combination thereof.
<b>Grading</b>	If the student achieves 50% of the required performance overall in the assignments, the grade 4.0 will be reached.
<b>Learning Methods</b>	This course consists of a mixture of lectures and discussion, plus active participation in exercises. Students will also be expected to put in extra hours and do the readings and attempt the exercises that are distributed throughout the course.

### Competencies

The course will allow students to define and examine Leadership as a core management function, understand the background and application of leadership theories, and be able to apply leadership principles to their situations as students and young managers working in teams within organizations. This module will also include numerous practical group exercises and case studies to assist students in applying major leadership theories into practice. Both historical and contemporary theories and examples will be examined, distinguishing between the major facets of management versus leadership. Major theories and developments in leadership thinking (trait/behavior/situation/power-influence, integrative, contingency, path-goal, etc.) and their practical applications for managers are contrasted. Different leadership styles (transformative, transactional, etc.) are compared.

Decision styles, personalities, leadership styles, direct and indirect leadership (demonstrating and teaching leadership to individuals and groups), leader/follower/situational variables, communications, motivational methods, and controversies surrounding the study and practice of leadership are examined. Upon completion of the course, students will understand how they can conceptualize and effectively apply leadership techniques at the individual, team, and organizational levels. Various social issues (ethics, servant leadership, stakeholders, conflicting values, etc.) also play a role in leadership.

### Summary of Content

The lesson plan includes:

1. What Leadership is about
2. Key distinctions between leadership and management
3. Historical development of leadership concepts and schools of thought
4. Major theories of leadership
5. Leadership in the context of organizational behavior and business organizations
6. Applied leadership concepts in self, small groups and teams, organizations
7. Role of leadership in innovation and change
8. Social and ethical issues in leadership
9. Developing leadership qualities and skills in the workplace

### Readings

Newest available edition of:

- Yukl: Leadership in Organizations, Pearson

Course / Module	Financing and Investment (Specialization)
Location	DHBW Mosbach – Mosbach Campus
Department / Program	International Program in Business
Code	WBWIPB_F_SP
Semester	Fall (for German students: Semester 3)
Type	Mandatory
ECTS Credits	5 for the “Specialization” module (together with Leadership)
Workload	32 class hours, 55 hours self study
Time of Exam(s)	During and at the end of the course
Nature of Exam(s) / Assignment(s)	Assignment(s): A seminar paper, case study, homework, classroom exercises, quizzes, presentation, oral participation, or any combination thereof.
Grading	If the student achieves 50% of the required performance overall in the assignments, the grade 4.0 will be reached.
Learning Methods	This is a seminar-style class. While some lecturing is planned to convey content efficiently, discussion, sharing of applicable management experience, and thorough learning by solving exercises individually in class is essential to the success of the course.

### Competencies

As a result of this course, the students should be able to:

1. Know the most important capital budgeting methods, apply those methods to specific investment alternatives and make a capital budgeting decision
2. Understand the link between capital budgeting and finance, e.g. how does the investment decision change, if cost of capital increases.
3. Know the most important sources of capital and understand the differences
4. Understand why equity is more expensive than debt, and why companies are still not solely debt-financed.
5. Understand the most important instruments of capital markets, and be able to apply them.
6. Understand the basic relation between bond price and a change in yield.

### Summary of Content

Capital budgeting

1. Time value of money
2. Annuities
3. Net present value
4. Internal rate of return
5. Payback period

Finance

6. Link between capital budgeting and finance
7. Equity and Debt
8. Capital markets
9. Stock market (international)
10. Introduction into stock valuation
11. Bond market
12. Financial planning and working capital management
13. Risk and return
14. Cost of capital (beta, capital structure, WACC).

### Readings

Latest edition of:

Brigham, Houston: Fundamentals of Financial Management, Cengage Learning

Course / Module	Business Information Systems
Location	DHBW Mosbach – Mosbach Campus
Department / Program	International Program in Business
Code	WBWIPB_F_IS
Semester	Fall (for German students: Semester 3)
Type	Mandatory
ECTS Credits	2
Workload	20 class hours, 34 hours self study
Time of Exam(s)	During and at the end of the course
Nature of Exam(s) / Assignment(s)	Written exam.
Grading	If the student achieves 50% of the required performance in the written exam, the grade 4.0 will be reached.
Learning Methods	This class consists of seminar-style learning, case studies, group work and group discussion.

### Competencies

Students will learn how information systems are transforming business and why they are so essential for running and managing a business today. This course is designed to give the students an understanding of the importance of information systems in modern companies, the components that make up information systems, and insight into the integration that good information systems foster in a business organization. It provides students with knowledge in current and emerging technology in today's business world. Students will learn how the relationships of global digital firms with their vendors, customers and employees can be facilitated digitally. Students will gain an understanding about the role of data and management information systems in facilitating and integrating organizational processes.

### Summary of Content

Introduce students to the field of information management. Topics include:

- Information systems in global business today
- The strategic role of information systems in an organization and how to gain a competitive advantage through information systems
- How do different decision-making constituencies in an organization use business intelligence and what is the role of information systems in helping people working in a group to make decisions more efficiently (big data)?
- Ethical and social issues of information systems (information privacy, intellectual property).
- How are information systems transforming businesses, what are current trends, and why are they so essential for running and managing a business today (networks and cloud computing, Internet of Things)
- Enterprise information systems to achieve operational excellence (supply chain management systems) and customer intimacy (customer relationship management systems)

### Readings

Latest editions of:

- Laudon et al.: Managing Information Systems: Managing the Digital Firm, Pearson
- Valacich et al.: Information Systems Today: Managing the Digital World, Pearson
- Stair et al.: Principles of Information Systems, Cengage Learning

<b>Course / Module</b>	<b>Macroeconomics</b>
<b>Location</b>	DHBW Mosbach – Mosbach Campus
<b>Department / Program</b>	International Program in Business
<b>Semester</b>	Fall (for German students: Semester 3)
<b>Code</b>	WBWIPB_F_ECON
<b>Type</b>	Mandatory
<b>ECTS Credits</b>	2
<b>Workload</b>	28 class hours, 48 hours self study
<b>Time of Exam(s)</b>	End of module
<b>Nature of Exam(s) / Assignment(s)</b>	Written exam (60 minutes).
<b>Grading</b>	If the student achieves 50% of the required performance in the written exam, the grade 4.0 will be reached.
<b>Learning Methods</b>	This course consists of a mixture of lectures and discussion. Students will also be expected to put in extra hours and do the readings and attempt the exercises that are distributed throughout the course.

<b>Competencies</b>
<p>Students will acquire new skills and economic concepts that they can apply practically and on a daily basis to the current economic situation. As a result of this course, students will understand the fundamental economic approach to situations based upon scarcity, gains from trade, economic efficiency, incentive structures and the process of globalization.</p> <p>In our attempt to learn to think as an economist, the course material and lectures will focus to a large extent on practical examples and the manner in which global markets may or may not function.</p>

<b>Summary of Content</b>
<p>The lesson plan includes:</p> <ol style="list-style-type: none"> <li>1. What Economics is about</li> <li>2. Key economic variables and macroeconomic aggregates</li> <li>3. Methodical concept and macroeconomic phenomena (business fluctuations, unemployment, inflation, growth)</li> <li>4. Short-run Keynesian model with its opportunities to reduce Keynesian unemployment through expansive monetary and fiscal policy</li> <li>5. Modell-based macroeconomic analysis of a closed economy (e.g. IS-LM modell, AD-AS modell, Solow modell)</li> <li>6. Long-term growth processes</li> <li>7. The Global Economy: Benefits and Costs; The Gains from Trade</li> </ol>

<b>Readings</b>
<p>Latest editions of:</p> <p>Begg, Ward: Economics for Business, McGraw-Hill Education.</p> <p>Krugman, et al.: International Economics: Theory and Policy, Pearson.</p> <p>Melvin, et al.: International Money and Finance, Academic Press.</p> <p>Sloman, et al.: Essentials of Economics, Pearson.</p>

<b>Course / Module</b>	<b>Business and Corporate Law</b>
<b>Location</b>	DHBW Mosbach – Mosbach Campus
<b>Department / Program</b>	International Program in Business
<b>Code</b>	WBWIPB_F_LAW
<b>Semester</b>	Fall (for German students: Semester 3)
<b>Type</b>	Mandatory
<b>ECTS Credits</b>	3
<b>Workload</b>	28 class hours, 48 hours self study
<b>Time of Exam(s)</b>	End of module
<b>Nature of Exam(s) / Assignment(s)</b>	Written exam (60 minutes).
<b>Grading</b>	If the student achieves 50% of the required performance in the written exam, the grade 4.0 will be reached.
<b>Learning Methods</b>	This class consists of seminar-style learning, independent study, and group discussion and group work.

#### **Competencies**

The students will acquire a basic understanding of the legal and regulatory environment in which businesses operate. An emphasis is placed on the regulation of business, international patent law, and international commercial treaties.

#### **Summary of Content**

The lesson plan includes:

1. Agency relationships in business
2. Types of business organizations and their governing laws
3. CISG (Convention for the International Sale of Goods)
4. International Distributor contracts
5. European Union's Maastricht Treaty
6. European Patent Application and validation
7. International Patent Application
8. Particular types of sale §§ 312 et seq. BGB (German Civil Code)

#### **Readings**

Latest edition of:

Schaffer et al.: International Business Law and its Environment, Cengage Learning.

Course / Module	Research / Scientific Methods
<b>Location</b>	DHBW Mosbach – Mosbach Campus
<b>Department / Program</b>	International Program in Business
<b>Semester</b>	Fall (for German students: Semester 3)
<b>Code</b>	WBWIPB_F_RES
<b>Type</b>	Mandatory
<b>ECTS Credits</b>	2
<b>Workload</b>	28 class hours and 48 hours self-study
<b>Time of Exam(s)</b>	End of module
<b>Nature of Exam(s) / Assignment(s)</b>	The course evaluation is based on a seminar paper and a presentation.
<b>Grading</b>	Pass – Fail. Achieving 50% will result in a passing grade.
<b>Learning Methods</b>	This course consists of a mixture of lectures, group discussion, exercises and presentations.

### Competencies

After completion of the module, the student will understand the scientific method, will be able to apply it in business/social research, and will be familiar with basic terms and concepts of the research method. The student will know all phases of the research process and has an overview of the methods of social research.

The student will be able to formulate a research question, complete a literature review, critically analyze sources of information, create suitable research designs, carry out a basic empirical research study, and write a research paper. The student will have a basic mastery of various research techniques (observations, questionnaires, content analysis, etc.) so that he/she will be able to complete a Bachelor's thesis.

Finally, the student will be able to present the results of the research paper to a critical audience effectively, and to transfer theoretical knowledge to a real-world problem.

### Summary of Content

Elements of the lesson plan; lecturer will set the focus based on the prior knowledge of students :

1. What research is about and why it is conducted
2. Research design (choosing a topic, formulation of research problem, hypothesis development)
3. Writing research reports
4. Research techniques (quantitative and qualitative research, observations, questionnaires, etc.)
5. Constructing research instruments, methods of inquiry and sampling
6. Social and ethical considerations in research
7. Finding, utilizing and citing sources of information and avoiding plagiarism
8. Formal and design aspects in constructing research studies (appropriate language, correct citations, graphics and tables, table of contents, appendices, and other formal aspects of research studies and reports)
9. Understanding the theoretical basis for various research approaches (empiricism, rationalism, critical rationalism, etc.)
10. Reporting the results of the research paper in a presentation and receiving critical feedback from an academic audience.

### Readings

Latest edition of:  
Saunders, Lewis, Thornhill: Research Methods for Business Students, Pearson.



Course / Module	Intercultural and Social Skills
<b>Location</b>	DHBW Mosbach – Mosbach Campus
<b>Department / Program</b>	International Program in Business
<b>Semester</b>	Fall (for German students: Semester 3)
<b>Code</b>	WBWIPB_F_CULT
<b>Type</b>	Mandatory (for all International Students)
<b>ECTS Credits</b>	2
<b>Workload</b>	16 class hours; additionally pow wow, several field trips (team building events and cultural highlights) and company visits.
<b>Nature of Exam(s) / Assignment(s)</b>	A regular presence in class / excursions is required and a prerequisite for the receipt of the ECTS credits.
<b>Grading</b>	Pass – Fail
<b>Learning Methods</b>	This class consists of seminar-style learning, group discussion and group work.

#### Competencies

As a result of this course, the students:

- Will have grown together as a group
- Are aware of cultural particulars (especially for the countries represented in the class) and of its impact on individual behavior within a group
- Are able to work cooperatively and creatively in international teams
- Are skilled in handling different cultures and international interactions

#### Summary of Content

The workshop and off-campus activities include

1. Activities to learn about each other's country culture, clichés, values, customs, etc. and build team spirit.
2. Activities to help foreign students to get confident in Germany
3. Culture shock: What it is and how to reduce it.
4. Field trips and team activities (climbing and other team building exercises, Oktoberfest, Christmas market)
5. Half-a-day self-organized Pow Wow, that includes typical country food, music, games and clothing
6. Participation in study trips to major cities (e.g. Nürnberg, Köln, München) and companies (e.g. Audi, Porsche, manufacturing companies, etc.)

#### Readings

Latest editions of:

Lustig et al.: Intercultural Competence, Pearson.

Chaney et al.: Intercultural Business Communication, Pearson.

Course / Module	German Language and Culture
Location	DHBW Mosbach – Mosbach Campus
Department / Program	International Program in Business
Code	WBWIPB_F_GER
Semester	Fall (for German students: Semester 3)
Type	Mandatory (for all International Students)
ECTS Credits	4 (a regular presence in class is required and a prerequisite for the receipt of the ECTS credits)
Workload	40 class hours and 69 hours self study. The class consists of an initial intensive course before the business lectures and a weekly class throughout the semester
Nature of Exam(s) / Assignment(s)	2 written exams (50 minutes at the end of the intensive course and 50 minutes at the end of the semester)
Grading	An overall grade is determined based on the performance in the intensive course (50%) and the weekly course (50%). If the student achieves 50 points in total in the two written exams, the grade 4.0 will be reached.
Learning Methods	At the beginning of the intensive course, every student takes a written placement test to evaluate the existing level of German skills. Based on that test, students are divided into different learning groups.  The class is a mix of lectures, practical exercises, group work, role plays as well as assignments for self study.

#### Competencies

The objective of this course is to prepare students so that they can successfully study and live in Germany. Instruction of German language is offered on an elementary and an advanced level. The beginner's course focuses on the absolute necessities in German language that students use for their daily life. In addition to enhancing students' oral German skills, the course familiarizes students with German culture and history, and informs them about the political and economic structures of Germany.

#### Summary of Content

The specific course content will be determined by the results of the placement test.

The lesson plan includes exercises in

- Speaking
- Reading
- Writing
- Listening comprehension
- German grammar, phonetics, vocabulary

#### Readings

The textbook used in class will be announced in the beginning of the courses.