Modulhandbuch
International Accounting & Taxation (M.A.)

Inhalt

1. Qualification Profile

Aims of the Programme

Der oben genannte Masterabschluss kann in einem dreisemestrigen oder in einem viersemestrigen Studiengang erworben werden. Ein Abschluss nach drei Semestern ist möglich, wenn der / die Studierende zu Studienbeginn mindestens über einen Bachelor-Abschluss mit 210 ECTS-Credits verfügt. Ein Abschluss nach vier Semestern ist möglich, wenn der / die Studierende zu Studienbeginn mindestens über einen Bachelor-Abschluss mit 180 ECTS-Credits verfügt. Der dreisemestrige Studiengang ist in dem viersemestrigen Studiengang voll inhaltlich enthalten und stellt für Bachelor-Absolventen mit Abschlüssen von 210 ECTS-Credits eine Verkürzung des Studiums dar.

Der Gesamtumfang der für den erfolgreichen berufsqualifizierenden Abschluss des Studiums erforderlichen Lehrveranstaltungen beträgt folgende Anzahl von Semesterwochenstunden (SWS) sowie ECTS-Credits:

Tabelle 1 Semesterwochenstundenzahl und ECTS-Credits

Abschluss	Semester	SWS	ECTS
M.A. in International Accounting and Taxation	3	58	90
M.A. in International Accounting and Taxation	4	64	120

Die Zulassung zu den beiden postgradualen Studiengängen IBD und IAT ist in der Satzung der Hochschule Reutlingen für das hochschuleigene Auswahlverfahren in den postgradualen Studiengängen geregelt.

Im dreisemestrigen Studiengang beträgt die Regelstudienzeit drei Studiensemester, von denen das dritte Semester schwerpunktmäßig der Anfertigung der Masterarbeit (Master´s Thesis) vorbehalten ist. Für die Anfertigung der Masterarbeit gelten die Ausführungsbestimmungen.

Im viersemestrigen Studiengang beträgt die Regelstudienzeit vier Studiensemester, von denen das dritte Semester schwerpunktmäßig ein praktisches Studiensemester oder ein Auslandstudiensemester ist und das vierte Semester der Anfertigung der Masterarbeit (Master´s Thesis) vorbehalten ist. Für die Durchführung des Praktikums bzw. des Auslandsstudiensemester und die Anfertigung der Masterarbeit gelten die Ausführungsbestimmungen.

Degree awarded

Master of Art (M.A..)

Duration of studies

3 semesters, 90 Credits
4 semesters, 120 Credits

Learning Goals

Fachkompetenz (Theorie, Praxis, Persönlichkeit), Ethik für eine Tätigkeit als Steuerberater /Wirtschaftsprüfer.

Praxisrelevante Vertiefung betriebswirtschaftlichen Grundlagenwissens plus praxisrelevantes Spezialwissen entsprechend des Studienschwerpunktes. Die Studierenden werden in Business Ethik unterwiesen und erwerben auf diese Weise ein hohes Maß an Sozial- und Vermittlungs-kompetenz.

Qualification profile of graduates (

Fields of expertise:

Graduates of the Master programme International Accounting and Taxation are suited for careers in Advisory, Consulting, Controlling, Auditing and Accounting

Typical jobs:

Assistent bei WP- /StB Gesellschaften
Tätigkeit in Finanz- und Controllingabteilungen internationaler Unternehmen

2. Study Structure

Studienverlauf 3 Semester

(für Studierende mit einem Bachelor-Abschluss nach 7 Semestern (210 credits))	
1. Semester	Vorlesungen, Seminare und Workshops in deutscher und englischer Sprache
2. Semester	Vorlesungen, Seminare und Workshops in deutscher und englischer Sprache
3. Semester	Master-Thesis in Kooperation mit einem (internationalen) Unternehmen

Studienverlauf 4 Semester

(für Studierende mit einem Bachelor-Abschluss nach 6 Semestern (180 credits))	
1. Semester	Vorlesungen, Seminare und Workshops in deutscher und englischer Sprache
2. Semester	Vorlesungen, Seminare und Workshops in deutscher und englischer Sprache
3. Semester	(Internationales) Praxissemester oder Auslandsstudiensemester
4. Semester	Master-Thesis in Kooperation mit einem (internationalen) Unternehmen

3. Overview: Modules and Courses – 4 Semester Study programme

Module	Courses	ECTS in semester				Contact-hours per week/ Workload							
		1.	2.	3.	4.	h/ week	Total C ontact hours	Self-Study	Total workload	Type of course	Language	Assessment	Weigh-ting of grade
M1	**Methods of International Economic Research**					2				Vorlesung / Übung	German / English		1,9%
3500	Methods of International Economic Research	2				2	30	30	60			K2/Refereat/Hausar-beit/Präsentation	
M2	**International Accounting and Controlling**									Vorlesung	German		14,42%
3501	Advanced Managerial Accounting	5				4	60	90	150	Vorlesung	German	K1/P	
3502	International Financial Management	5				4	60	90	150	Vorlesung / Übung	German		
3503	International Controlling		5			4	60	90	150			K2/R/H/P	
M3	**Advanced Management & Ethics**									Vorlesung / Übung	German		12,50%
3504	Strategic Management		5			4	60	90	150	Vorlesung / Übung	English	K2/R/H/P	
3601	Business Ethics			5		4	60	90	150			K2/R/H/P	
3505	Management Workshops		3			2	30	60	90	Vorlesung	German	K2/R/H/P	
M4	**Advanced and International Business Law & intern. Human Resource Management**									Vorlesung / Übung	German		12,50%
3506	Advanced Business Law	4				4	60	60	120	Vorlesung / Übung	German /English	K2/R/H/P	
3507	International Business Law		5			4	60	90	150	Vorlesung	German /English	K2/R/H/P	
3508	International Human Resource Management	4				4	60	60	120	Vorlesung / Übung	English	K2/R/H/P	
										Vorlesung / Übung	German /English		

M5	Advanced Accounting												14,42%
3509	International Accounting Principles and Standards	5				4	60	90	150	Vorlesung	German	K2/R/H/P	
3510	Internal and External Auditing	5				4	60	90	150	Vorlesung	German	K2/R/H/P	
3511	Advanced Accounting		5			4	60	90	150	Vorlesung / Übung	English	K2/R/H/P	
M6	**Advanced Taxation & Consolidated Accounting**												13,46
3512	Advanced Taxation: ESt und KSt		3			2	30	60	90	Übung	Geman / English	K2/R/H/P	
3602	Advanced Taxation: USt und ErbSt			2		2	30	30	60	Übung	Geman / English	K1/R/H/P	
3513	Advanced Taxation: GewSt und AO		2			2	30	30	60	Übung	Geman / English	K1/R/H/P	
3603	International Taxation			5		4	60	90	150	Übung	Geman / English	R/H/P	
3514	Tax Accounting Principles		2			2	30	30	60	Übung	Geman / English	K1/R/H/P	
M7	**Advanced Business Game**												4,81
3604	Advanced Business Game				5	4	60	90	150	Übung	English	K2/R/H/P	
M8	**Internship/ International Business Studies Praktisches Studiensemester oder Auslandsstudiensemester (Electives)**			**18**				**540**	**540**				1,92
3605	Internship			16		x		0				Teilnahmenach-weis	
3606	Internship Report			2		x		0			Geman / English	P	
3608	International Business Studies (Partner University)											Learning Agree-ment	
M9	**Master`s Thesis***				**25**								24,04
	Master`s Thesis					x					Geman / English		
	Summe	30	30	30	30		960	2640	3600				100,0%

1. Overview: Modules and Courses - 3 Semester Program

Module	Courses	ECTS in semester				Contact-hours per week/ Workload							
		1.	2.	3.	4.	h/ week	Total C ontact hours	Self-Study	Total workload	Type of course	Language	Assessment	Weigh-ting of grade
M1	**Methods of International Economic Research**					2							2,22%
3500	Methods of International Economic Research	2				2	30	30	60			K2/Refereat/Haus ar-beit/Präsentation	
M2	**International Accounting and Controlling**												16,66%
3501	Advanced Managerial Accounting	5				4	60	90	150			K1/P	
3502	International Financial Management	5				4	60	90	150				
3503	International Controlling		5			4	60	90	150			K2/R/H/P	
M3	**Advanced Management & Ethics**												14,44
3504	Strategic Management		5			4	60	90	150			K2/R/H/P	
3601	Business Ethics			5		4	60	90	150			K2/R/H/P	
3505	Management Workshops		3			2	30	60	90			K2/R/H/P	
M4	**Advanced and International Business Law & intern. Human Resource Management**												14,45
3506	Advanced Business Law	4				4	60	60	120			K2/R/H/P	
3507	International Business Law		5			4	60	90	150			K2/R/H/P	
3508	International Human Resource Management	4				4	60	60	120			K2/R/H/P	

M5	**Advanced Accounting**												16,67
3509	International Accounting Principles and Standards	5				4	60	90	150			K2/R/H/P	
3510	Internal and External Auditing	5				4	60	90	150			K2/R/H/P	
3511	Advanced Accounting		5			4	60	90	150			K2/R/H/P	
M6	**Advanced Taxation & Consolidated Accounting**												13,33
3512	Advanced Taxation: ESt und KSt		3			2	30	60	90			K2/R/H/P	
3602	Advanced Taxation: USt und ErbSt			2		2	30	30	60			K1/R/H/P	
3513	Advanced Taxation: GewSt und AO		2			2	30	30	60			K1/R/H/P	
3603	International Taxation			5		4	60	90	150			R/H/P	
M7	**Master`s Thesis***				**20**								22,22
	Master`s Thesis					x							
	Summe	30	30	30	30		960	2640	3600				100%

Legende:
K2 Klausur mit Zeitangabe
R Referat
H Hausarbeit
P Präsentation

4. Modules and Courses

4.1. Methods of International Economic Research

Module No.	IBDM-M 1
Semester	1st semester
Duration of module	one semester
Type of module	compulsory
Courses included in the module	Methods of International Economic Research
How frequently is the module offered	each semester taught
Admission requirements	n/a
Transferability of the module to other programmes	n/a
Responsible professor/ Module coordinator	Prof. Dr. Dominic Wader Dominic.wader@reutlingen-university.de
Lecturers name (contact details see ESB-website)	N.N.
Teaching language	German
Credits (ECTS)	2
Total work load	47,5 hours (contact hours:22,5 hrs, preparation of reports and examinations, self-study: 25 hrs)
Contact hours per week	2
Examination/ Type of assessment	various (see: table 2 and 3 of StuPro)
Weighting of Grade within overall programme	1.9% (three-semester program) 2.2% (four-semester program)
Learning outcomes	The module Methods of International Business Research introduces the students into the methods of international research in relation to scientific work.
Contents/ Indicative syllabus	What are the appropriate methods for the research on a given economic project?
Teaching and learning methology	lectures / case studies, self- study in the library
Indicative reading list	• see courses

4.1.1. Methods of International Economic Research

Module No.	5IBD3500
Semester	1
Type of module	compulsory
How frequently is the module offered	each semester
Admission requirements	n.a.
Lecturers name (contact details see ESB-website)	N.N.
Teaching language	German / English
Credits (ECTS)	2
Total work load	total workload: 50 hours amount of independent study: 25 contact hours: 25
Contact hours per week	2
Examination/ Type of assessment	Paper and presentation (proposal for a scientific project)
Weighting of Grade within overall programme	2/17
Learning outcomes	The master-students receive a comprehensive introduction in the field of international economic research: They receive a comprehensive overview on the methods and on the ethical standards of scientific work: qualitative and/or quantitative methods of research, respect of intellectual property and formulation of results as a hypothesis. They become familiar with the on-line access to the global data base and to scientific libraries worldwide. The master-students are enabled to draft and present research papers and the master´s thesis.
Contents/ Indicative syllabus	At the outset of the course the master-students learn how to design a scientific project: defining the goal, the relevant parts (and their proportions) and a consistent structure that leads to the results aimed at. Then they become familiar with the selection and the use of the relevant scientific literature. They are taught the rules of correct quotation and the ethical standards of research work. The students are introduced in getting access to a worldwide data base of secondary data. They learn how to collect primary data: drafting a suitable questionnaire and performing personal and / or on-line interviews. Finally the students learn the technics of presenting a paper in front of an audience of fellow researchers.
Teaching and learning methology	Lectures, exercises and case studies
Miscellaneous	a comprehensive introduction into our university´s library and its access

	to a global data base and to other scientific libraries worldwide.
Indicative reading list	• Burchert, Heiko, Praxis des wissenschaftlichen Arbeitens – 2., aktualisierte und erg. Auflage, 2008 • Scheld, Guido A., Anleitung zur Anfertigung von Praktikums-, Seminar- und Diplomarbeiten sowie Bachelor- und Masterarbeiten.- 7. aktualisierte Auflage, 2008 • Balzert,Helmut, Schröder, Marion, Schäfer, Christian, Wissenschaftliches Arbeiten, Ethik, Inhalt & Form wissenschaftlicher Arbeiten, 2. Auflage, 2011

4.2. Advanced Managerial Accounting & Controlling Internationale Kostenrechnung & Controlling

Module No.	IATM-M 2
Semester	1st and 2nd
Duration of module	2 semester, consecutive courses
Type of module	Compulsory
Courses included in the module	Advanced Managerial Accounting International Financial Management International Controlling
How frequently is the module offered	each semester
Admission requirements	n/a
Transferability of the module to other programmes	n/a
Responsible professor/ Module coordinator	Prof. Dr. Carmen Fink, MBA Building 17, Room 130, Tel: 07121 – 271 – 6018 Carmen.fink@reutlingen-university.de
Lecturers name (contact details see ESB-website)	Prof. Dr. Carmen Fink Prof. Dr. Hans-Martin Beyer
Teaching language	German and English
Credits (ECTS)	17
Total work load	total workload: 450 hours contact hours: 135 hours amount of independent studies: 315 hours
Contact hours per week	14

Examination/ Type of assessment	various (see: table 4 and 5 of StuPro)
Weighting of Grade within overall programme	18,9 % (three – semester program) 16,3 % (four – semester program)
Learning outcomes	Module 2 enlarges the qualification and ability of the students in the field of international accounting and controlling. Participants will be prepared for consultancy and management tasks on an executive level.
Contents/ Indicative syllabus	The module procures advanced knowledge in managerial accounting, International controlling and financial management
Teaching and learning methology	see lectures/courses
Indicative reading list	see lectures/courses

4.2.1. Advanced Managerial Accounting

Module No.	5IATM3501
Semester	1st
Type of module	Compulsory
How frequently is the module offered	each semester
Admission requirements	basic knowledge in management accounting (KLR-Grundlagen, Control-ling-Grundlagen)
Lecturers name (contact details see ESB-website)	Prof. Dr. Carmen Fink, MBA Building 17, Room 130, Tel: 07121 – 271 – 6018 Carmen.fink@reutlingen-university.de
Teaching language	German (English)
Credits (ECTS)	5
Total work load	total workload:150 hours amount of independent study: 105 hours contact hours: 45 hours
Contact hours per week	4
Examination/ Type of assessment	written exam of 2 hours
Weighting of Grade within overall programme	
Learning outcomes	To extend the knowledge and the application of innovative, strategic management accounting methods in an international business environment from a management accountant perspective. **Professional competencies:** Overview about Advanced Management Accounting and its theoretical foundations; acquaintance with specific challenges of Advanced Management Accounting in an international environment. **Methodological competencies:** problem-solve management accounting issues, ability to apply and critically assess Management Accounting methods and instruments and their limitations; capacity to manage, plan and control the implementation of management accounting methods and instruments, experience in finding, analyzing, assessing and consolidating management accounting information. **Social competencies:** solve business-related accounting problems in teams and present the results in front of the class. Understand and finding solutions to manage the change management dimension of applying management accounting methods in an international environment. **Personal competencies: Personal competencies:** discussing the role and tasks of a management accountant in an international organization and his interaction with the central and local managers. Training the communication skills for a management accountant job within the case study

	work.
Contents/ Indicative syllabus	• Overview Management Accounting (e.g. organization, roles, tasks, instruments, challenges) • Planning and Budgeting processes and methods • Performance Management and Measurement (e.g. Value-based Management, Balanced Scorecard) • Advanced Cost Management methods and application (e.g. Benchmarking, target costing, life-cycle costing)
Teaching and learning methology	Lectures, cases, discussions, exercises Practitioners will be invited on occasion to present and discuss practical examples for respective topics. Cases, presentations and additional reading material will be provided on the course´s website.
Indicative reading list	• Atkinson, A. A., Kaplan, R. S. et al., Management Accounting: Information for Decision-Making and Strategy Execution, Pearson 2012. • Friedl, G., Hofmann, C., Pedell, B., Kostenrechnung. Eine entscheidungsorientierte Einführung, Munich 2010. • Gleich, R., Michel, U. (Hrsg.), Organisation des Controlling. Grundlagen, Praxisbeispiele und Perspektiven, Freiburg i. Br. 2007 • Götze, U., Kostenrechnung und Kostenmanagement. 5. Auflage, Berlin 2010. • Horngren, C. T. et al. Introduction to Management Accounting, 15E, Global Edition, 2010. • Horngren, C. T. et al, Cost Accounting: A Managerial Emphasis, Prentice Hall 2008. • Kaplan, R.S., Norton, D. P., The Strategy-Focused Organisation: How Balanced Scorecard Companies Thrive in the New Business Environment, Boston (Mass.), United States of America 2000. • Kaplan, R.S., Norton D.P., Strategy Map, Boston (Mass.), United States of America 2004). • Kaplan, R.S., Norton D.P., The Execution Premium. Linking Strategy to Operations for Competitive Advantage, Harvard Business School Press, United States of America 2008. • Kaplan, R.S., Norton D.P., Der effektive Strategieprozess. Erfolgreich mit dem 6-Phasen-System, Frankfurt/New York 2009. • Kremin-Buch, B., Strategisches Kostenmanagement. Grundlagen und moderne Instrumente. Wiesbaden 2007. • Joos-Sachse, T., Controlling, Kostenrechnung und Kostenmanagement. Grundlagen – Instrumente – neue Ansätze. Wiesbaden 2007. • Weber, J., Bramsemann, U., Heineke, C., Hirsch, B., Wertorientierte Unternehmenssteuerung. Konzepte – Implementierung – Praxisstatments, Wiesbaden 2004.

Module / Course 5IATM3502 - International Financial Management

Course	Corporate Transactions and Valuation
Lecturers name; contact details see ESB-website	Prof. Dr. Hans-Martin Beyer Prof. Dr. Robert LoBue http://www.esb-business-school.de/business-school/organisation/professoren-und-dozenten
Teaching language	English
Credits (ECTS)	2,5 ECTS
Total work	75 h - 30 h seminar, 45 h self study (project, presentation)
Contact hours per week	2 h per week (SWS)
Examination/ Type of assessment	Exam 0.5 hour - 70 % of grade Project/Presentation - 30% of grade
Weighting of Grade within overall programme	
Learning outcomes	Upon completion of this course, participants will have developed the following competences: Professional: Students will develop an enhanced understanding of corporate M&A transactions and valuation. In specific, students will understand the key stages and respective stakeholders of M&A processes and will be able to assess and apply the core valuation techniques and methods and understand special techniques, difficulties and limitations in company valuation. Students will be able to critically discuss valuation concepts applied in practice and acquire the ability to transfer and apply theoretical knowledge to real-life situations. Methodological competencies: Students will further enhance their critical thinking and problem solving skills in addition to analytical skills particularly in the fields of company valuation and respective decision making. Social competencies: Through the interactive nature of the course, students will refine their oral and written communication competence and their team skills. Personal competencies: Students will be equipped with the necessary knowledge, experiences and competencies to resume a role in the respective fields of professional competence. Conflicting interests and related inter- and intrapersonal conflicts and ethical problems will be assessed and discussed.
Contents/ Indicative syllabus	The general topics and an overview will be presented by the instructor. Exercises / case studies will deepen the understanding. Students will

	work in parallel (in groups, depending on group size) on issues, and prepare a presentation. Students will present the results of their work and discuss them in class. Topics to be covered in the course are: 1. Introduction and Recap 2. Corporate Transactions – Framework • Forms and strategic motivation • Process and Stakeholders • Legal environment 3. Company Valuation Approaches and Methods • Valuation Basics • Valuation Concepts and Methods i. Asset Approaches ii. Market Approaches iii. Income / DCF Approaches • International Aspects of Valuation 4. Success Factors of Transactions
Teaching and learning methology	Seminar style lecture including presentations by students, case studies, discussions, coaching by instructor.
Miscellaneous	Guest lecture by an external expert
Indicative reading list	Shapiro, Alan C.: Multinational Financial Management, Wiley, latest ed. Madura, Jeff/Fox, Roland: International Financial Management, London, latest ed. Eun, Cheol S./Resnick Bruce G.: International Financial management, McGraw Hill, latest ed. DePamphilis, Donald: Mergers, Acquisitions, and Other Restructuring Activities, Academic Press, latest edition Koller, Tim, Goedhart, Marc, Wessels, David: Valuation – Measuring and managing the value of companies, Wiley, latest ed. Damodaran, Aswath: The dark side of valuation, Pearson/FT Press, latest ed. Ryan, Bob: Corporate Finance and Valuation, Thomson, latest edition Bruner, F. Robert/Eades, Kenneth M./Schill, Michael J.: Case Studies in Finance, Managing for Corporate Value Creation, McGraw Hill, latest ed. **Suggested basic Finance literature:** Brealey, Richard A./ Myers, Steward C. / Marcus, Alan J.: Fundamentals of Corporate Finance, McGraw-Hill, latest edition Brealey, Richard A./ Myers, Steward C. / Allen, F.: Principles of Corporate Finance, McGraw-Hill, latest edition Perridon, L. / Steiner, M.: Finanzwirtschaft der Unternehmung, Vahlen, München, latest ed.

4.2.2. International Controlling

Module No.	5IATM3503
Semester	2st
Type of module	Compulsory
How frequently is the module offered	each semester
Admission requirements	basic knowledge in management accounting, content of the module advanced management accounting
Lecturers name (contact details see ESB-website)	Prof. Dr. Carmen Fink, MBA Building 17, Room 130, Tel: 07121 – 271 – 6018 Carmen.fink@reutlingen-university.de
Teaching language	German (English)
Credits (ECTS)	5
Total work load	total workload:150 hours amount of independent study: 135 hours contact hours: 15 hours
Contact hours per week	Per semester in total: 15 hours Information about the module and the requirements Three presentations of the project in the class (the primarily, the intermediate and the final results) Several meetings with the lecturer and the project teams
Examination/ Type of assessment	Project report and presentations The evaluation criteria and their weights are described in additional information about the course requirement which is announced at the beginning of each semester.
Weighting of Grade within overall programme	14,7 %
Learning outcomes	Upon completion of this course, students provide over the following knowledge and competencies: Professional competencies: Methodological competencies: • Apply management accounting methods in practice • Solve management accounting problems • Apply project management tools (acquisition, planning, organizing, reporting, presentation and marketing of the project) • Generate creative, innovative and practical solutions for a defined management accounting problem of a company • Reach decisions on a scientific basis with focus on the effects

	for the social system (change management). Social and personal competencies: • Work in a diverse project team, Carry out the projects independently in a team context (3 to 5 students) • Professional interaction with practitioners (different types of controllers -management accountants - and managers in companies) to solve a defined management accounting problem • Problem solving and conflict management skills • Discussing and presentation of project work and results internal (at the university) and external (within the company)
Contents/ Indicative syllabus	As company projects areas the following are defined: planning and budgeting, reporting, performance measurement, management of accounting organizations and systems in an international environment.
Teaching and learning methology	Project: work on issues from practical business, team work, preparation and presentation of papers, constructive criticism of own work and work of others, team leading and team work skills, working under pressure, meeting deadlines. Understanding social systems and chance management in the context of changing management accounting organizations and systems.
Indicative reading list	• See recommendations for course Advanced Management Accounting (5IATM3501) In addition: • Project management literature, e.g. o Patzak, G., Rattay, G, Projektmanagement: Leitfaden zum Management von Projekten, Projektportfolios und projektorientierten Unternehmen, Linde Verlag 2008. o Königswieser, R., Exner, A., Systemische Intervention: Architekturen und Designs für Berater und Veränderungsmanager, Stuttgart 2008. • Social systems and change management literature, e.g. o Argyris, C., Schön, D., Organizational Learning II: Theory, Method and Practice, FT Press 1995. o Argyris, C., On Organizational Learning, Wiley-Blackwell 1999. o HBR´s 10 Must Reads on Change Management, Harvard Business Review Press 2011.

4.3. Advanced Management & Ethics

4.3.1. Strategic Management

Module No.	M 4
Semester	2
Type of module	Mandatory
How frequently is the module offered	Each semester
Admission requirements	Basic knowledge of (International) Management
Lecturer's name (contact details see ESB-website)	Prof. Dr. Dominic Wader Building. 17, Room 129, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Teaching language	German
Credits (ECTS)	5
Total work load	150h (45h contact hours plus 105h self-study)
Contact hours per week	4h/week
Examination/ Type of assessment	2h written exam at the end of the semester
Weighting of Grade within overall programme	5,6% (3 semester track) ; 4,8% (4 semester track)
Learning outcomes	Upon completion of this course, students provide over the following knowledge and competencies: **Professional competencies:** Give the students a comprehensive framework of strategic key factors of success; Enable students to analyse and evaluate the potential of success of business units and to define strategies for it. **Methodological competencies:** Ability to analyse and critically assess Strategy issues, esp. regarding consistency and feasibility; Problem solving in Strategic Management issues; Conduct Business Research. **Social competencies:** Argue for or against positions in front of audiences; Develop results in discussions in various team set ups; Apply effective written and oral communication skills. **Personal competencies:** Awareness of own potential in analyzing and assessing strategy issues;

	Awareness for own argumentation skills.
Contents/ Indicative syllabus	• Introduction to Strategic Management • Success Factors in Strategic Management • Strategic Analysis of Business Strategies • Strategic Analysis of Corporate Strategies
Teaching and learning methology	Lectures, cases, discussions, exercises, reading assignments on important topics of Strategic Management. Main Focus is on Case Studies to be prepared in self study and discussed in class.
Indicative reading list	Hungenberg, Strategisches Management in Unternehmen Welge/Al-Laham, Strategisches Management Porter, Wettbewerbsstrategie: Methoden zur Analyse von Branchen und Konkurrenten Müller-Stewens/Lechner, Strategisches Management Morschett/Schramm-Klein/Zentes, Strategic International Management (each with latest edition)

Business Dynamics –part of Strategic Management

Module No.	
Semester	2
Type of module	Mandatory
How frequently is the module offered	Each semester
Admission requirements	Basic knowledge of Management
Lecturer's name (contact details see ESB-website)	Prof. Dr. Florian Kapmeier Building 5, Room 111, Tel.: 07121 271 3104 florian.kapmeier@reutlingen-university.de
Teaching language	English
Credits (ECTS)	5
Total work load	150h (45h contact hours plus 105h self-study)
Contact hours per week	4h/week
Examination/ Type of assessment	Assignments 85% Class participation 15%
Weighting of Grade within overall programme	5,6% (3 semester track) ; 4,8% (4 semester track)

Learning outcomes	Why do so many business strategies fail? Why do so many others fail to produce lasting results? Why do many businesses suffer from periodic crises, fluctuating sales, earnings, and morale? Why do some firms grow while others stagnate? How do once-dominant firms lose their competitive edge? And how can a firm identify and design high-leverage policies, policies that are not thwarted by unanticipated side effects? Accelerating economic, technological, social, and environmental change challenge managers to learn at increasing rates. And we must increasingly learn how to design and manage complex systems with multiple feedback effects, long time delays, and nonlinear responses to our decisions. Yet learning in such environments is difficult, precisely because we never confront many of the consequences of our most important decisions. Effective learning in such environments requires methods to develop systems thinking, to represent and assess such dynamic complexity – and tools managers can use to accelerate learning throughout an organization. Upon completion of this strategy course, participants will have developed the following competencies. Professional competencies: Students are introduced to systems thinking and the system dynamics modeling methodology. They apply system dynamics to corporate challenges in the area of strategy, organizational change, and policy design. Students will learn to visualize a business organization in terms of the structures and policies that create dynamics and regulate performance. In particular, they will improve their understanding of the ways in which an organization's performance is related to its internal structure and operating policies as well as those of customers, competitors, and suppliers. Students will use simulation models, management flight simulators, and case studies to develop conceptual and modeling skills for the design and management of organizations in a dynamic world. They will learn principles for effective use of modeling in the real world. Methodological competencies: Students will develop an understanding of dynamic complexity, inherent in most business situations of policy-design and decision-making. They will learn how to carefully analyze complex systems, understand over-time-behavior, and the impacts of time delays, non-linear relationships, and feedbacks. Students will learn to recognize and deal with situations where policy interventions are likely to be delayed, diluted, or defeated by unanticipated reactions and side effects. Students get to work with role playing games, simulation models, case studies, and management flight simulators to develop principles of policy design for successful management of complex strategies. They will have a chance to use state of the art software for computer simulation and gaming (no prior computer modeling experience is needed).

	Social competencies: Students will improve their ability to work in teams in order to analyze complex business challenges. They will also refine their oral and written communication skills because of the interactive nature of the course. Through team work under time pressure and diversity in class, students will develop social and intercultural skills, including giving and receiving feedback. Personal competencies: Students will improve their analytical and problem-solving skills. Students will be better aware of dynamic complexity. They will learn about their own position and the impact of own behavior, policy-design, and strategic decision-making on the complex system in which they themselves – as decision-makers - are embedded.
Contents/ Indicative syllabus	• Strategic business dynamics: Purpose, tools and concepts • Model building • Problem definition and model purpose • Causal loop diagrams & Stock-and-flow-diagrams to grasp complexity • Dynamics of stocks and flows, feedback • Understanding the dynamics of simple systems • Analyzing systems and creating robust policies • Network externalities, complementarities, and path dependence • New technologies • Interactions of operations, strategy, and Human Resource policy: the case of People Express • Re-engineering the supply chain in a high-velocity industry • Cutting corners and working overtime: Service quality management
Teaching and learning methology	Interactive lecture, case studies, videos, business simulation models, and “management flight simulators”.
Indicative reading list	Required reading • Sterman, J.D. (2000), Business Dynamics. Systems Thinking and Modeling for a Complex World, Boston et al.: Irwin McGraHill, 2000 • Schlesinger, Leonard A., and Debra Whitestone (2000), People Express (A). Boston, MA: Harvard Business Publishing, 2000, Case No. 9-483-103 Recommended readings • Lyneis, J.M. (1999), System Dynamics for Business Strategy: A Phased Approach, in: System Dynamics Review, 15, 1999, 1, pp. 37-70

	• Morecroft, J.D.W. (2007), Strategic Modelling and Business Dynamics: A Feedback Systems Approach, Chichester: Wiley 2007 • Morecroft, J.D.W. and Sterman, J.D. (Eds., 1994), Modeling for Learning Organizations, Portland: Productivity Press 1994 • Repenning, N. and Sterman, J.D. (2001), Nobody Ever Gets Credit for Fixing Problems that Never Happened: Creating and Sustaining Process Improvemence, in: California Management Review, 43, 2001, 4, pp. 64-88 • Warren, K. (2008), Strategic Management Dynamics, Chichester: Wiley 2008

4.3.2. Wirtschaftsethik / Business Ethics

Modul-Nr./ Code	
Semester	Semester 2
Dauer des Moduls	1 Semester 4 SWS
Art der Lehr-veranstaltung	Pflicht
Lehrveranstaltungen des Moduls	
Häufigkeit des Angebots	1x je Semester
Zugangs-voraussetzungen	Zulassung zum Masterstudium
Verwendbarkeit für andere Studiengänge	Grundlagen der Wirtschaftsethik auch für andere Studiengänge und Austauschstudierende geeignet.
Modul-verantwortliche(r)	Prof. Dr. iur. Bernd Banke Geb. 5, Raum 112, Tel.: 07121 271 6013 bernd.banke@reutlingen-university.de
Name der/des Hochschullehrer/s	Prof. Dr. iur. Bernd Banke Geb. 5, Raum 112, Tel.: 07121 271 6013 bernd.banke@reutlingen-university.de
Lehrsprache	dt, engl. (vorwiegend Deutsch, je nach Studierenden)
ECTS-Credits	5
Gesamtworkload	180 h, 60 h Präsenzstunden und 120 h Self Study
SWS	4 SWS
Art der Prüfung/ Voraussetzung für die Vergabe von Leistungspunkten	2 stündige Klausur
Gewichtung der Note	4,8%
Qualifikationsziele	• Wissen und Kenntnisse:

	Studierende erwerben Kenntnisse über die Grundlagen der Theorien der Wirtschaftsethik sowie deren praktische Umsetzung in einer global agierenden komplexen Wirtschaft. • Fertigkeiten/ Können: Studierende können anhand eines 5 Schritte Programms Entscheidungen ethisch reflektieren und begründen: 1. Analyse Ist-Zustand 2. Benennen der ethisch relevanten Fragen 3. Analyse der Argumente 4. Evaluation und Entscheidung 5. Implementierung • Kompetenzen: Methodisch: Kenntnisse zu Anwendung theoretischen Wissens sowie Fähigkeiten notwendige Informationen zu definieren und zu beschaffen Sozial: Hohe Kommunikationsfähigkeit auf der Grundlage moderner Kommunikationstheorien. Persönlich: durch das Bewusstsein des eigenen Wissens und der eigenen Fähigkeiten erhöhtes Selbstvertrauen und Toleranz gegenüber Gesprächs- und Geschäftspartnern.
Inhalte des Moduls	Definition zentraler Begriffe der Wirtschaftsethik und des Wertemanagements Bedeutung der Wirtschaftsethik in einer global-komplexen Wirtschaft Grundlagen der Theorie sozialer Systeme (Schwerpunkt: Wirtschaft) Philosophische Grundlagen der Wirtschaftsethik (Plato, Kant, Bentham) Moderne Theorien der Wirtschaftsethik (Wieland, Ulrich, Homann u.a.) Transfer von der Wirtschaftsethik zum Wertemanagement CSR Standards, Ratings und Reports (BSCI, ISO 2600, oekom CRR)
Lehr- und Lernmethoden	Seminaristischer Lehr- und Lernstil, Case Study Diskussionen, E-Learningplattform „Relax“ 2 tägiges externes Blockseminar zu Kommunikation und Wertevermittlung
Besonderes	Externes Blockseminar, Gastvorträge aus der Praxis
Literatur	Noll, Bernd: Wirtschafts- und Unternehmensethik in der Marktwirtschaft,2013 Crane, Andrew / Matten, Dirk: Business Ethics, 2010 Vorlesungsskripte Prof. Dr. Banke – Realx (jährlich aktualisiert).

4.3.3. Management Workshops

Module No.	M 3507
Semester	2
Type of module	Mandatory
How frequently is the module offered	Each semester

Admission requirements	Basic knowledge of (International) Management
Lecturer's name (contact details see ESB-website)	various professors and extern lectures Contract: Prof. Dr. Dominic Wader Building. 17, Room 129, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Teaching language	German/English
Credits (ECTS)	3
Total work load	90h (22,5h contact hours plus 67,5h self-study)
Contact hours per week	2h/week
Examination/ Type of assessment	Case studies/Presentations Team Paper Active participation in workshops
Weighting of Grade within overall programme	3,3% (3 semester track) ; 2,9% (4 semester track)
Learning outcomes	Upon completion of this course, students provide over the following knowledge and competencies: **Professional competencies:** The participants shall develop an advanced understanding of theoretical and practical aspects of business administration and various business models. **Methodological competencies:** Ability to analyse and critically assess business models and management issues; Problem solving in management issues. **Social competencies:** Argue for or against positions in front of audiences; Develop results in discussions in various team set ups; Apply effective written and oral communication skills. **Personal competencies:** Awareness of own potential in analyzing and assessing business models and management issues; Awareness for own argumentation skills.
Contents/ Indicative syllabus	To discuss actual topics of management with executives of well-known companies
Teaching and learning methology	Case studies, Presentations, Discussions From time to time case studies take place at various companies (extern visits)
Indicative	n/a

reading list	

4.4. Advanced and International Business Law & International Human Resourse Management

Modul mit Lehrveranstaltungen

Module No.	
Semester	1st and 2nd
Type of module	Mandatory
How frequently is the module offered	Each semester
Responsible professor	Prof. Dr. Bernd Banke bernd.banke@reutlingen-university.de Prof. Dr. Hermann Laßleben Herman.lassleben@reutlingen-university.de
Lecturers name	Anika Landgraf Dr. Andreas Frost Dominik Löffler
Teaching language	German and English
Credits (ECTS)	13
Total work load	400 h (contact hours:135, preparation of reports and examinations, self-studies: 265)
Contact hours per week	
Examination/ Type of assessment	Written examination, presentation, group work
Weighting of Grade within overall programme	14,4 % (3 semester track) ; 12,5 % (4 semester track)
Learning outcomes	Module 5 enlarges the management competence of the students in the field of advanced business and international law and human resource management, to prepare the master students for management tasks on an executive level.
Contents/ Indicative syllabus	The module procures advanced management knowledge in two fields: (1) What is today´s legal framework for national and international

	business? (2) What are the relevant basics and details of contracts between international partners? How do you have to act when your partner becomes insolvent? (3) What are the relevant facts of human resource management when a company operates globally? What importance does intercultural communication have within an international company?
Teaching and learning methology	Lectures, cases, discussions, exercises, reading assignments Case Studies to be prepared in self study and discussed in class.
Miscellaneous	. The lessons in Law and International Human Resource Management (IHRM) are in one module because in many companies the area of Law and personal management build one unit. The lessons in IHRM include aspects of employment law
Indicative reading list	

4.4.1. Avanced Business Law

Course	2IATM3506
Lecturers name; contact details see ESB-website	Anika Landgraf
Teaching language	German
Credits (ECTS)	4 ECTS
Total work	150 h - 60 h seminar, 90 h self study (project, presentation)
Contact hours per week	4 h per week (SWS)
Examination/ Type of assessment	written examination of 2 hours.
Weighting of Grade within overall programme	total workload: 125 hours amount of independent study: 80 contact hours: 45
Learning outcomes	Brief repetition of the legal aspects of contracts, especially the German rules about securities. Introduction to the principles of insolvency law. Overview over the legal construction of legal persons in Germany, the EU and a short introduction to international corporate law.
Contents/ Indicative syllabus	The law of contracts and securities in Germany. Basic principles of national and international laws of insolvency. Company law with a focus on

	liability of companies and the rights of the management from a German and international perspective
Teaching and learning methology	lectures and case studies
Miscellaneous	
Indicative reading list	Müssig, Peter Wirtschaftsprivatrecht, Heidelberg, latest ed

4.4.2. International Business Law

Course	3507 Avanced Business Law
Lecturers name; contact details see ESB-website	Dr. Andreas Frost
Teaching language	German
Credits (ECTS)	5 ECTS
Total work	150 h - 60 h seminar, 90 h self study (project, presentation)
Contact hours per week	4 h per week (SWS)
Examination/ Type of assessment	written examination of 2 hours.
Weighting of Grade within overall programme	total workload: 150 hours amount of independent study: 105 hours contact hours: 45 hours
Learning outcomes	Introduction into the national and international competition law focussing on rules against unfair competition and protection of commercial property
Contents/ Indicative syllabus	The laws against unfair competition and the protection of commercial property will be introduced from a German and European point of view. The possibilities of international protection of rights will be shown.
Teaching and learning methology	lectures and case studies
Miscellaneous	
Indicative reading list	Will be announced at the beginning of each semester

4.4.3. International Human Ressource Management

International Human Resource Management

Module No.	6 -3508
Semester	1
Type of module	Mandatory
How frequently is the module offered	Each semester
Admission requirements	Basic knowledge of Human Resource Management and International Management
Lecturer's name (contact details see ESB-website)	Dominik Loeffler dominik.loeffler@reutlingen-university.de
Teaching language	English
Credits (ECTS)	4
Total work load	120h (60 contact hours plus 60h for research projects and self-study)
Contact hours per week	4h/week
Examination/ Type of assessment	2h written exam at the end of the semester
Weighting of Grade within overall programme	3,8%
Learning outcomes	The first part of the course provides an introduction to Strategic HRM (SHRM) in a multinational environment and deals with current challenges, theoretical and practical concepts of talent management and organizational development as a derivate of SHRM. The second part of the course is focused on International HRM (IHRM). Upon completion of this course, students provide over the following knowledge and competencies: **Professional competencies:** overview about SHRM and IHRM and its theoretical foundations; acquaintance with specific challenges of Human Resource Management (HRM) in multinational companies (MNC); awareness and understanding of country-specific differences of HRM and relevant context aspects; ability to deal with HR-related responsibilities in international managerial jobs under consideration of international HR-/intercultural issues, talent management and organizational development **Methodological competencies:** problem-solving of HRM issues; ability to critically assess SHRM & IHRM concepts and their limitations; capacity to

	manage, plan and control key IHRM activities; experience in finding, analyzing, assessing and consolidating information on an unfamiliar business topic; conduct business research Social competencies: argue for or against positions in front of audiences; understand and handle differences and dynamics in international organizations and teams, and their cultural fundament. Personal competencies: awareness of own personality and its anchoring in culture; understand how IHRM challenges affect own career planning; cope with ambiguities in managing subordinates of different cultural backgrounds.
Contents/ Indicative syllabus	Part 1: Strategic HRM • Introduction to Strategic HRM • Introduction to Talent Management • Employer Branding & Recruitment • Retention & Engagement • Leadership Development • Introduction to Organizational Development • High Performing Culture & Teams • Learning • Change Management Part 2: International HRM • Introduction to IHRM • Understanding the Role of Culture in IHRM • Staffing the MNC • Managing Assignments and Repatriation • International Performance Management • International Training and Development • International Compensation
Teaching and learning methology	Lectures, cases, discussions, exercises, reading assignments on important topics of Strategic HRM and IHRM. Cases, presentations and additional reading material will be provided on the course's website.
Indicative reading list	Briscoe, D. & R. Schuler & L. Claus (2009), International Human Resource Management, 4th Edition, Routledge. Dowling, P. & M. Festing, & A. Engle (2008), International Human Resource Management, 5th Edition, Thomson Learning. Hayton, J. (2012), Global Human Resource Management Case-

	book, Routledge. Harzing, A. & A. Pinnington (2011), International Human Resource Management, 3rd Edition, Sage. Lassleben, H. (2010), Internationales Human Resource Management. In: Werkmann-Karcher, B. & J. Rietiker (2010), Angewandte Psychologie für das Human Resource Management, Springer, S. 451-469. Scullion, H. (2011), Global Talent Management, Routledge. Stahl, G. & Bjorkman, I. (2007), Handbook of Research in International Human Resource Management, Edward Elgar Publishing Ltd. Ulrich, D. (1996), Human Resources Champion: The Next Agenda for Adding Value and Delivering, Harvard Business Reveiw Press Ulrich, D. & Brockbank, W. (2005), The HR Value Proposition, Harvard Business Review Press Classen, M. (2010), HR Business Partner: Die Spielmacher des Personalmanagements (Deutsch), Hermann Luchterhand Classen, M. (2008), Change Management: Personalmanager als Architekten des Wandels (Deutsch), Hermann Luchterhand Sinek, S. (2011), Start With Why, Portfolio Trade Sinek, S. (2014), Leaders Eat Last, Portfolio Hardcover Seligman, M. (2004), Authentic Happiness, Atria Books Chamine, S. (2012), Positive Intelligence, Greenleaf Book Group Press Collines, J. (2001), From Good To Great, Harper Business Meister, J.C. (2010), Workplace 2020, Harper Business Clutterbuck, D. (2012), The Talent Wave, Kogan Page

Module No.	3508

4.5. Advanced Accounting

Modul mit Lehrveranstaltungen

Module No.	
Semester	Angabe, in welchem Semester das Modul laut Studienplan stattfindet (oder in welchem/n es sonst besucht werden kann)
Duration of module	z.B. 1 Semester; 2-Wochen- Block; 2 Wochenenden + 2 Wochen Selbst-

	lernzeit. Die Dauer ist festzulegen, weil Sie Einfluss auf Studienablauf und Workloadverteilung im Semester hat.
Type of module	Pflicht, Wahl, Wahlpflicht, Zusatzfach
Courses included in the module	Sofern Modul in Veranstaltungen gegliedert: z.B. 4.1.1 Wissenschaftliche Forschungsmethoden 4.1.2 Wissensmanagement und -Präsentation
How frequently is the module offered	Jährlich oder 1x je Semester
Admission requirements	Angabe der Teilnahmevoraussetzungen (Angabe von def. Modulen; def. Kenntnissen oder definierter Vorbereitung (z.B. Seminar setzt die Bearbeitung einer best. Lektüre, eines Online-Moduls etc. voraus).
Level	Graduate/ Undergraduate
Transferability of the module to other programmes	z.B. Bachleor-Modul: Einführung in betriebswirtschaftliche Grundlagen (BWL 1) z.B. auch: für Austauschstudierenden aus dem Studiengang CEIBS als Wahlfach möglich (Kapazität und Anmeldung vorausgesetzt)
Responsible professor/ Module coordinator	Prof. Dr. XXYZ Geb. 17, Raum 125, Tel.: 07121 271 xxxx name.name@reutlingen-university.de
Total number of ECTS	Credits für das Gesamtmodul

4.5.1. International Accounting and Principles Standards - 3509

Lecturers name; contact details see ESB-website	Prof. Dr. Dominic Wader Building. 17, Room 129, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de Prof. h.c. Dr. Gerhard Braun Gerhard.braun@rwt-gruppe.de
Teaching language	
Credits (ECTS)	
Total work load	
Contact hours per week	
Examination/ Type of assessment	
Weighting of Grade within overall programme	

Learning outcomes	
Contents/ Indicative syllabus	
Teaching and learning methology	
Miscellaneous	
Indicative reading list	

4.5.2. Internal and External Audit - 3510

Lecturers name; contact details see ESB-website	Prof. Dr. Dominic Wader Building. 17, Room 129, Tel.: 07121 271 3065 dominic.wader@reutlingen-university.de
Teaching language	
Credits (ECTS)	
Total work load	
Contact hours per week	
Examination/ Type of assessment	
Weighting of Grade within overall programme	
Learning outcomes	
Contents/ Indicative syllabus	
Teaching and learning methology	
Miscellaneous	
Indicative reading list	

4.5.3. Advanced Accounting - 3511

Lecturers name; contact details see ESB-website	Prof. Dr. Schrade Detlev.schrade@reutlingen-university.de

	Michael Jetter michael.jetter@rwt-gruppe.de
Teaching language	German
Credits (ECTS)	5
Total work load	60h
Contact hours per week	4
Examination/ Type of assessment	Written Examination, 2 h
Weighting of Grade within overall programme	4,8%
Learning outcomes	Introducing the essential statutory accounting requirements in addition to the balance sheet/year- end financial statement and income statement/profit an loss account. Discussion about their purposes. Understanding the sense of additional financial informations depending on the stakeholder´s interests.
Contents/ Indicative syllabus	Lagebericht and risc management HGB (BilReG and DRS 15, 5) with additional examples, basic information about MD&A (Management´s Discussion and Analysis), Anhang HGB, basic informations about Kapitalflussrechnung DRS 2 (Cash Flow Statesments IAS 7) with an additional introducing example, Eigenkapitalspiegel HGB, DRS 7, IAS 1, IAS 33, Segmentberichterstattung HGB, DRS 3, IAS 14 (Segment Reporting)
Teaching and learning methology	Lecture
Miscellaneous	
Indicative reading list	Adolf G. Coenenberg: Jahresabschluß und Jahresabschlußanalyse, 20. Auflage Landsberg/Lech 2005. Pellens/Fülbier/Gassen: Internationale Rechnungslegung, Stuttgart 2006. International Accounting Standards (Deutsche Ausgabe), Stuttgart. Rechnungslegungs- und Prüfungsstandards IDW, Düsseldorf newest edition. German Accounting Standards (DRS/GAS), Stuttgart newest edition.

4.6. Advanced Taxation & Consolidated Accounting

4.6.1. Advanced Taxation: ESt und KSt - 3512

Lecturers name; contact details see ESB-website	Prof. Dr. Schrade Detlev.schrade@reutlingen-university.de
Teaching language	German
Credits (ECTS)	3
Total work load	90 hours
Contact hours per week	2
Examination/ Type of assessment	written examination of 2 hours
Weighting of Grade within overall programme	2,9%
Learning outcomes	Brief review of the German income tax system as well as the corporation income tax system. The participants will develop an understanding of different taxation corresponding to the legal form of a company and know the different schedules of German income tax. Students will learn principles of national tax base calculation and profit calculation. Participants will be able to prepare an income tax declaration.
Contents/ Indicative syllabus	Income Tax: - Taxable income/profit - Deductions from income - tax assessment - assesment period - tax calculation Corporation Income Tax: - Taxable income/profit - Deductions from income - tax assessment - assesment period - tax calculation - hidden profit distribution - fiscal Unity - Taxable Income from abroad
Teaching and learning methology	lectures in seminaristic style with case studies
Miscellaneous	guest lectures from time to time
Indicative reading list	Djanani, C.; Brähler, G.; Lösel, C.; Ertragsteuern, 2. Aufl., Frankfurt a.M. 2006; Niemeier, G.; u.a.; Einkommensteuer, 21. Aufl., Achim 2005; Schmidt, L. (Hrsg.); 25. Aufl., München 2006; Tipke, K., Lang, J.; Einkommensteuerrecht, 18. Aufl., Köln 2005; Dötsch, E., u.a.; Körperschaftsteuer, 14. Aufl. Stuttgart 2004; Gosch, D. (Hrsg); Körperschaftsteuergesetz. Kommentar, München 2005; Frotscher, G.; Körperschaftsteuer, München 2004

	Steuergesetze und Steuerrichtlinien jeweils neueste Fassung, z.B. Sammlung NWB Verlag

4.6.2. Advanced Taxation: USt und ErbSt - 3602

Lecturers name; contact details see ESB-website	Klaus Schabel Klaus.schabel@rwt-gruppe.de
Teaching language	German
Credits (ECTS)	2
Total work load	60
Contact hours per week	2
Examination/ Type of assessment	written examination of 1 hours
Weighting of Grade within overall programme	1,9%
Learning outcomes	Brief review of German VAT System. The participants will be familiarized with the German VAT System and trained to calculate the “tax payable and tax return”. Furthermore students will be able to do a simple VAT declaration. Introduction to the German Estate Duty. The participants should gain a basic understanding of how assets are valued and who has to pay Estate Duty.
Contents/ Indicative syllabus	Value Added Tax: Tax object Tax exemptions Tax base calculation Taxation Estate duty: Valuation of assets Tax brackets Tax rates
Teaching and learning methology	lectures with case studies
Miscellaneous	
Indicative reading list	Völkl, Dieter, Karg, Helmut, 20. Aufl., Grundkurs des Steuerrechts (Bd. 4), 2009 Rose, Gerd, Watrin, Christoph, Erbschaftsteuer mit Schenkungssteuer und Bewertungsrecht, Berlin, 2009 Steuergesetze und Steuerrichtlinien, neueste Fassung, z.B. Sammlung NWB Verlag

4.6.3. Advanced Taxation: GewSt und AO - 3513

Lecturers name; contact details see ESB-website	Prof. Dr. Schrade Detlev.schrade@reutlingen-university.de
Teaching language	German
Credits (ECTS)	2
Total work load	60 hours
Contact hours per week	2
Examination/ Type of assessment	written examination of 1 hours
Weighting of Grade within overall programme	1,9%
Learning outcomes	Brief review of German trade tax system. The course aims to familiarize students with trade tax principles, tax base cutbacks and additions. Participants will be able to prepare a simple trade tax declaration and to calculate the taxable trade tax profit. Furthermore, students will gain a basic understanding and knowledge of the German General Tax Code.
Contents/ Indicative syllabus	Trade Tax: - Calculation of taxable base - Base value for tax purposes - Assessment of tax - Tax amount split up General Tax Code - Basics of tax code - Tax liabilities law - Process regulations and out of court regulations
Teaching and learning methology	lectures with case studies
Miscellaneous	visits and guest lectures by companies
Indicative reading list	Wüstenhöfer, U.; Gewerbesteuer, 6. Aufl., München 2005; Tipke, K., Lang, J.; Einkommensteuerrecht, 18. Aufl., Köln 2005; Tipke, K.; Kruse, W.; (Hrsg.) Kommentar zur Abgabenordnung und Finanzgerichtsordnung, Loseblattsammlung, 114. Ergänzungslieferung, Köln 2007; Klein, F.; (Hrsg.) Abgabenordnung 8. Aufl. München 2003; Steuergesetze und Steuerrichtlinien, neueste Fassung, z.B. Sammlung NWB Verlag

4.6.4. International Taxation - 3603

Lecturers name; contact details see	Prof. Dr. Schrade Detlev.schrade@reutlingen-university.de

ESB-website	
Teaching language	German
Credits (ECTS)	5
Total work load	150
Contact hours per week	4
Examination/ Type of assessment	A Presentation of about 30-45 minutes in class. Formal Seminar paper presented by each student at the end of the semester. The topics for the presentation can be suggested by the students, but have to be accepted by the lecturer.
Weighting of Grade within overall programme	4,8%
Learning outcomes	To provide an understanding of international connections of enterprises and the effects of the different business taxation conditions prevailing in various countries.
Contents/ Indicative syllabus	International double taxation agreements. Exterior tax law. Income tax, corporation tax and further tax laws of selected foreign countries. Basis, prerequisites, problems, advantages or disadvantages of international business taxation. Optimal individual taxation policy.
Teaching and learning methology	lectures, case studies
Miscellaneous	guest lecturers from time to time
Indicative reading list	Breithecker, V.; Einführung in die Internationale Betriebswirtschaftliche Steuerlehre, 2. Aufl., Bielefeld 2002; Djanani, Ch., Brähler, G.; Internationales Steuerrecht, 3. Aufl., Wiesbaden 2006; Jacobs, O. H.; Internationale Unternehmensbesteuerung, 6. Aufl., München 2007 Mennel, A.; Förster, J.: Steuern in Europa, Amerika und Asien, Loseblattsammlung, Herne/Berlin, Stand 03/2008;

4.6.5. Tax Accounting Principles - 3514

Lecturers name; contact details see ESB-website	Prof. Dr. Schrade Detlev.schrade@reutlingen-university.de
Teaching language	German
Credits (ECTS)	2

Total work load	150 hours
Contact hours per week	2- (compulsory three-semester program)
Examination/ Type of assessment	A Presentation of about 30-45 minutes in class. Formal Seminar paper presented by each student at the end of the semester. The topics for the presentation can be suggested by the students, but have to be accepted by the lecturer.
Weighting of Grade within overall programme	1,9%
Learning outcomes	To provide an understanding of international connections of enterprises and the effects of the different business taxation conditions prevailing in various countries.
Contents/ Indicative syllabus	International double taxation agreements. Exterior tax law. Income tax, corporation tax and further tax laws of selected foreign countries. Basis, prerequisites, problems, advantages or disadvantages of international business taxation. Optimal individual taxation policy.
Teaching and learning methology	lectures, case studies
Miscellaneous	guest lecturers from time to time
Indicative reading list	Breithecker, V.; Einführung in die Internationale Betriebswirtschaftliche Steuerlehre, 2. Aufl., Bielefeld 2002; Djanani, Ch., Brähler, G.; Internationales Steuerrecht, 3. Aufl., Wiesbaden 2006; Jacobs, O. H.; Internationale Unternehmensbesteuerung, 6. Aufl., München 2007 Mennel, A.; Förster, J.: Steuern in Europa, Amerika und Asien, Loseblattsammlung, Herne/Berlin, Stand 03/2008;

4.7. Advanced Business Game

4.7.1. Advanced Business Simulation (old: Advanced Business Game)

Module No.	5IBDM3603 and/or 5IATM3604
Semester	4th
Type of module	Compulsory (for four - semester program only)
How frequently is the module offered	Every semester
Admission requirements	Students must be done with semesters 1 and 2; must be familiar with manual / preparations
Lecturers name (contact details see ESB-website)	Prof. Roland H. Heger, PhD Building 17, room 17-022, phone: +49 7121 271 6012 roland.heger@reutlingen-university.de
Teaching language	English
Credits (ECTS)	5
Total work load	Total workload: 150 hours Contact hours: 60 hours Amount of independent studies: 90 hours
Contact hours per week	4
Examination/ Type of assessment	Papers / written reports, presentations, exams, finals (see StuPrO October 16, 2009, tables 2 and 3; specific assessments comprise 4 or 5 elements introduced a few weeks before beginning of class with introduction email. Usual assessment: Introductory test checking familiarity with manual and computer program (20%), submittal of AOP for competition phase (20%), performance during competition phase (20%), final paper (self-evaluation mistakes made, lessons learned) (20%), and final presentation (20%); if final presentation is not evaluated, the other 4 elements count 25% each towards the final grade
Weighting of Grade within overall programme	4.8 % (four – semester program only)
Learning outcomes	Upon completion of module 8, Advanced Business Simulation (ABS), students have a good command of the following competencies and skills: **Technical, methodological, and analytical skills:** Theoretical foundations, methods, and knowledge how to evaluate a company's performance, understand its operations, identify international differences in market needs, as well as identify resource constraints and company capabilities; how to identify most effective levers of management; how to build one's own measurement and decision support system (mostly with Excel spreadsheets), feeding a customized BSC; how to identify trends and forecast market developments; how to apply strategy, knowing operational constraints, and monitoring competitive behavior; how to deal with risks; **Vocational skills and professional expertise:**

	Self-organize and work results-oriented under the pressure of time, and deadlines; identify and distribute work packages among team members, and integrate results back into integrated, coordinated management decisions; how to best make use of different knowledge, and talents of team members; know how to efficiently deal with unfamiliar situations, define objectives and scopes of projects, and realize when to stop further explorations and analyses; Social and communicative competencies: Ability to contribute to, perform in, and guide teams and teamwork; apply effective oral and written communication; give and receive feedback; argue for and against positions in team settings and in front of class; know how to handle multicultural teams, projects, and contexts;
Contents/ Indicative syllabus	• Evaluating a mainly unfamiliar business • Taking charge, and getting acquainted with company operations • Understanding competitors, and the competitive environment • Devising and executing strategy • Self-reflect on management decisions, understand and show improvement potential
Teaching and learning methology	Short lectures; group work as a member in a management team of a midsize company; administration of industry competition with computer simulation; organization of learning process into 3 phases: trial, learning, competing; presentations; discussions, feedback; re-work
Indicative reading list	Manual of computer simulation; addenda depending on simulation context

4.8. Internship / International Business Studies (Elective), 4- semester programme

4.8.1 Internship, 5IATM3604

Lecturers name; contact details see ESB-website	Prof. Dr. Carmen Fink, MBA Building 17, Room 130, Tel: 07121 – 271 – 6018 Carmen.fink@reutlingen-university.de
Teaching language	various
Credits (ECTS)	16
Total work load	26 weeks without interruption in one company
Contact hours per week	
Examination/ Type of assessment	Letter of employer certifying the contents of the work and the performance of the master student.
Weighting of Grade within overall programme	0,0 %
Learning outcomes	The master students who perform the internship shall gain a valuable business experience. They shall gain knowledge of the structures and the processes of business management by working six months in one company
Contents/ Indicative syllabus	The master students have to perform in the internship in a field of business management that is within the contents of the IAT- program (Further details see “Ausführungsbestimmungen” StuPro)
Teaching and learning methology	n/a
Miscellaneous	n/a
Indicative reading list	

4.8.2. Internship Report , 5IATM3605

Lecturers name; contact details see ESB-website	Prof. Dr. Carmen Fink, MBA Building 17, Room 130, Tel: 07121 – 271 – 6018 Carmen.fink@reutlingen-university.de
Teaching language	German / Englisch
Credits (ECTS)	2
Total work load	within the 26 weeks of internship
Contact hours per week	n/a
Examination/	Report of the student on the internship (further details see Ausführungs-

Type of assessment	bestimmungen StuPro).
Weighting of Grade within overall programme	1,9%
Learning outcomes	The master students should compare their business experience with the contents of the corresponding courses of the master program to enlarge their knowledge of the structure and the processes of business management.
Contents/ Indicative syllabus	The master students have to present a written report that describes and analyzes the internship, (Further details see "Ausführungsbestimmungen" StuPro)
Teaching and learning methology	n/a
Miscellaneous	n/a
Indicative reading list	n/a

4.8.3 International Business Studies, 5IATM3607

Lecturers name; contact details see ESB-website	Prof. Dr. Carmen Fink, MBA Building 17, Room 130, Tel: 07121 – 271 – 6018 Carmen.fink@reutlingen-university.de
Teaching language	various
Credits (ECTS)	18
Total work load	minimum: four master courses of four presence hours weekly (SWS) or equivalent
Contact hours per week	See workload
Examination/ Type of assessment	four oral or written examinations at the partner universities on attended master courses
Weighting of Grade within overall programme	100%
Learning outcomes	The master students shall enlarge their academic knowledge of business administration by attending master courses at our foreign partner universities. Furthermore the students shall improve their fluency in foreign languages by participation in academic discussions, presentations, oral or written examinations.
Contents/ Indicative syllabus	The master students are obliged to attend master courses of business administration. Within this field they may select the courses according to their personal priorities.
Teaching and learning methology	n/a

Miscellaneous	If a student intends to perform his/her international business studies at a foreign university which is not on the current list of partner universities of the IBD/IAT master programme, he/she has to make a written application for approval to the professor responsible for internships and international business studies. The student has to give written evidence that the pre-ferred university has an equivalent academic level compared with our partner universities
Indicative reading list	

4.9. Masters Thesis

Module No.	3606
Semester	2
Type of module	Mandatory
How frequently is the module offered	Each semester
Admission requirements	Basic knowledge of (International) Management
Lecturer's name (contact details see ESB-website)	various professors and extern lectures Contract: Prof. Dr. Dominic Wader dominic.wader@reutlingen-university.de
Teaching language	German/English
Credits (ECTS)	20 (three - semester program) 25 (four – semester program)
Total work load	600 hrs. (three - semester program) 750 hrs. (four – semester program)
Contact hours per week	
Examination/ Type of assessment	Master´s Thesis of ca. 16 000 words (three -semester program) Master´s Thesis of 20 000 words (four - semester program)
Weighting of Grade within overall programme	100 %
Learning outcomes	**Professional competencies:** The module enlarges and completes the academic and management competence of the master´s students: They have to prove that they are able to work academically and they have to find a company as a partner for the thesis, which provides a substantial management project.

	Methodological competencies: The module completes the advanced management knowledge of the master students: They learn to collect relevant information within a company and to make use of the management science literature to analyse a large scale problem, to develop a workability to analyze and critically assess business models and management issues; Social competencies: The master´s students learn to apply their management knowledge to a real world project by using methods and the tools of management science. A professor of ESB Business School, Reutlingen University, provides guidance. Personal competencies: Awareness of own potential in analyzing and assessing a difficult and complex theme in an academic way
Contents/ Indicative syllabus	. The module completes the advanced management knowledge of the master students: They learn to collect relevant information within a company and to make use of the management science literature to analyse a large scale problem, to develop a workable solution, to discuss it with relevant members of staff, to write a comprehensive thesis and to present it.(Details of the master´s thesis can be found in the *Ausführungsbestimmungen* of the Examination Reputation)
Teaching and learning methology	Case studies, Presentations, Discussions From time to time case studies take place at various companies (extern visits)
Indicative reading list	n/a