

## Result 3.3

# Concept, curricula and module handbook for three-cycle dual study program "Business Administration & Sustainable Management of SMEs"

Done by Berufliche Hochschule Hamburg



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## 1. Project Summary and Introduction

The word region is defined as “an area, especially part of a country or the world having definable characteristics but not always fixed boundaries”<sup>1</sup>. The Baltic Sea region (BSR) is particularly unique. While the Baltic Sea is the pivotal point defining much of the region’s characteristics and challenges, the countries are also extremely different. Geographically, they are divided between Northern, Western and Central/Eastern Europe, historically, they have been shaped by the East-West divide after the second world war. Nevertheless, given their proximity to the Baltic Sea, they have much in common.

The EU has acknowledged this by issuing the very first macro-regional strategy, the EU Baltic Sea Region Strategy in 2009. As most countries boarding the Baltic Sea were by then EU member states, it can well be considered the EU’s inland sea. The Baltic Sea Region must address current challenges, such as saving the seas, i.e. ensuring clear water, rich and healthy wildlife and clean and safe shipping. At the same time, there are opportunities for a prosperous region through co-operation measures to increase innovation, to deepen the internal market by improving transport systems, to connect energy markets and to jointly fight cross-border crime. This clearly distinguishes the Baltic Sea Region from other parts of the world.

Therefore, “BSR integration is best understood as the way that European integration has been translated into this region, further deepening and leveraging access to the rest of Europe and the markets that the EU provides”<sup>2</sup>

Over the past 25 years, this region has become a densely integrated, e.g. in the areas of trade, investment, labor mobility, transport and energy infrastructure as well as research collaboration. Furthermore, it demonstrates a broad landscape of robust cross-border organizations and collaborative efforts. Nevertheless, “companies do not look at the Baltic Sea Region as one integrated market in terms of their strategies. For most of them, the region remains a group of individually small markets within the EU, each with its different dynamics, rivals, and often even regulatory rules”<sup>3</sup>.

Keeping this in mind, the lack of comprehensive regional data collection is surprising. Therefore, as part of the Erasmus+ funded project “Promoting permeability through dual bachelor's programs with integrated initial and further vocational training” (BA&VET), an analysis of the region’s demography, economy, and labour as well as education market has been conducted. The majority of the data is taken from the Eurostat database of the European Union. When needed additional sources, such as the OECD database have been consulted as well.

### 1.1 Project summary

Objectives: What do you want to achieve by implementing the project?

- Increasing permeability between vocational and higher education
- Recruiting universities for tasks of further education in climate and environmental protection

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<sup>1</sup> Oxford Dictionary

<sup>2</sup> Skilling, David (2018). *The Baltic Sea Economies: Progress and Priorities*. Copenhagen: Baltic Development Forum, p.10.

<sup>3</sup> Ibid., p.11

- Providing excellently qualified entrepreneurs, managers and skilled workers and reducing the shortage of skilled workers to meet the challenges in climate and environmental protection
- Strengthening the productivity of SMEs through innovation support and R&D projects
- Promoting cooperation between SMEs and colleges/universities

Implementation: What activities are you going to implement?

- Analyses economy, education and labour markets and qualification needs
- Creation of solution models for 4 project countries
- Development and implementation of Train the Trainer program
- Development and implementation of 2 dual three-stage Bachelor's degree programs and 2 further trainings in climate and environmental protection
- Implementation of R&D projects in SMEs
- Quality assurance for training measures and project implementation
- Dissemination, transfer of results and implementation consultation

Results: What project results and other outcomes do you expect your project to have?

- Result report of the analyses of the economy, education and labour markets and qualification needs
- Solution models for four project countries
- Complete train-the-trainer program
- Module manuals with all documentation for two dual three-stage Bachelor's programs in climate and environmental protection
- Two further education programs in climate and environmental protection
- R&D projects implemented in SMEs
- Quality manual and results reports
- Manual, result videos and broad regional transfer of results

## 1.2 Objectives, results and target groups

The main objectives of the project are as follows:

- a) Increasing the permeability between vocational education and training and higher education and thus promoting the attractiveness of vocational education and training
- b) Strengthening the recruitment of colleges/universities for the important tasks of continuing education in climate and environmental protection
- c) Providing highly qualified entrepreneurs, managers and skilled workers who, in addition to good theoretical knowledge, also have practical competences, skills and professional experience in climate and environmental protection and reducing the shortage of skilled workers to cope with the very large tasks in the energy, climate and environmental sector.
- d) Attracting entrepreneurs and executives who have all the skills to successfully run a company and perform high-quality tasks in climate and environmental protection

- e) Strengthening the productivity and competitiveness of enterprises through knowledge and technology transfer, promotion of innovation and implementation of manageable R&D projects
- f) Promoting cooperation between SMEs and colleges/universities, strengthening colleges/universities to implement dual courses of study on climate and environmental protection, and promoting entrepreneurship in higher education.

In pursuit of these objectives, the following results will be achieved:

1. Analysis results on the economy, demography, education and labour markets as well as qualification needs in climate and environmental protection
2. Curriculum, Teaching materials, implementation report and evaluation concept and report for teacher training
3. Module handbooks with integrated continuing education, teaching materials, examination regulations, implementation reports as well as evaluation concept and reports for a three-stage dual Bachelor's degree program
  - "Business Administration & Sustainable Management of SMEs"
  - "Management of renewable building energy technology"
4. Concept for promoting innovation by SMEs and evaluation concept and report
5. Concept for innovation promotion of SMEs and R&D projects carried out for SMEs
6. Concepts and report for the evaluation and quality assurance of qualifications and R&D subsidies as well as project implementation, transfer of results, implementations and implementation consultations

The primary target groups of the project are:

- a) School leavers who wish to combine vocational education and training with a bachelor's degree and thus receive excellent employment and professional career opportunities.
- b) Students who are qualified in higher education and university and at the same time in a company and who are highly welcome in SMEs as managers and professionals or as independent entrepreneurs.
- c) Owners, managers and specialists of SMEs who are qualified in continuing vocational training, acquire tailor-made competences and skills for high-quality activities in climate and environmental protection and achieve a recognized continuing vocational qualification.
- d) SMEs that attract suitably qualified young entrepreneurs, managers and specialists, receive innovation funding and carry out R&D projects together with colleges/universities.

The project addresses the following secondary target groups (beneficiaries):

- a) Colleges and universities which, in order to expand their educational opportunities in climate and environmental protection, receive all the documents and materials for two new dual bachelor's degree programs in order to meet the labour market needs and the conditions of SMEs in particular.
- b) Chambers and other vocational training institutions which attract strong young people to vocational training, receive curricula for continuing vocational training modules for the qualification of SMEs and their staff, and cooperate intensively with colleges/universities in teaching and innovation promotion.

c) Teachers, advisers and lecturers from chambers, other VET providers and colleges/universities who are qualified in Train the Trainer programs to provide high-quality further training, to carry out dual study courses in cooperation with companies as well as innovation promotion and R&D projects for SMEs at a high-quality level.

## 2. About the study program "Business Administration & Sustainable Management of SMEs"

A Bachelor's degree course in "Business Administration & Sustainable Management of SMEs" has been developed, which also integrates initial and continuing vocational training and combines theory (learning at the university) with practice (learning in the company). This "trial" course of study is designed in such a way that

- a) it can also be completed without initial vocational training.
- b) the integrated continuing education program "Sustainable Management" with a recognized continuing education qualification can also be carried out separately without studying.

The Transition from the VET program "Commercial Specialist in Sustainable Management for SMEs" to the Dual Bachelor Study Program "Business Administration and Sustainable Management for SMEs" with recognition of academic achievements is described in the last chapter of the Results.

Main modules of the developed study program were tested, evaluated and the entire study program was finalized based on the evaluation results. The concept and module handbook of the study program including the transition of the VET program form Result 3.3 Concept, curricula and module handbook for three-cycle dual study program "Business Administration & Sustainable Management of SMEs.

The trials, implementation report, evaluation concept and report are listed in Result 3.4 Implementation report, evaluation concept and report for course "Business Administration & Sustainable Management".

### 3. Trial Study program "Business Administration & Sustainable Management of SMEs"

#### 3.1 Introduction

The global climate crisis, the advancing environmental destruction and the continuous consumption of the earth's natural resources have led to an intensive discussion about the sustainability of business. Changes in consumer behavior towards a more conscious consumption of sustainable products as well as the political setting of environmental and climate targets (such as through the European Union's Green Deal) present companies with new challenges. Both climate-neutral and sustainable products must be developed, as well as resource-saving processes along the entire value chain. For small and medium-sized enterprises in particular, this structural change is associated with both challenges and opportunities.

"Green innovations" in products and processes are not automatically sustainable. A holistic understanding of ecological, social and economic sustainability and its implementation in companies is required. Sustainable action affects all functions along the value chain, starting with the development of sustainable products, the management of sustainable supply chains, resource-conserving production, and sustainability-oriented marketing. In order to be able to accompany and evaluate such entrepreneurial innovations and transformation processes, it is necessary to have an understanding of the company's internal service production processes and cross-company value chains. Knowledge about the use of environmentally friendly and renewable resources should contribute to finding the basis for entrepreneurial decisions that make economic and ecological sense as well as being ethically responsible.

This course of study is therefore concerned with the acquisition of interdisciplinary competencies for sustainable management in small and medium-sized enterprises (SMEs). This includes a basic education in business administration and sustainability concepts. A consistent sustainability orientation can be an important success factor for SMEs in the future in maintaining and expanding their competitiveness. Since there are generally polypolistic market structures relevant for SMEs, they must therefore have a sound knowledge of business management contexts that enables them to constantly adapt their own range of products and services to changing market conditions.

## 4. Objectives and didactic concept of the dual bachelor's study program

As part of the dual study program "Business Administration and Sustainable Management for SMEs", students acquire comprehensive business skills for analyzing and evaluating entrepreneurial processes. In doing so, they are put in a position to reflect on operational structures, processes and procedures, which they become familiar with from their own perspective within the framework of the dual study program. They learn to do it in a theory-based manner and to apply and transfer their knowledge to these structures, processes and procedures. In this context, they are also qualified to understand the overall entrepreneurial process as part of a complex value creation process that must be designed in a sustainable manner.

As (future) specialists and managers, they therefore also acquire the competence during their studies to systematically record, analyze and evaluate complex business situations on the basis of suitable figures, data and facts and to design business performance processes. On a well-founded business management basis, they are thus able to use the results for improvements, further developments and innovations. These competencies form the basis for a holistic evaluation of corporate decisions with regard to economic, ecological and ethical aspects.

The professional qualification of the students also includes the increasing assumption of operational management and leadership tasks. This requires the consideration of comprehensive technical and interdisciplinary aspects.

### 4.1 Program Objectives

The following is an overview of the central qualification goals of the study program "Business Administration and Sustainable Management for SMEs":

- Imparting business management competence for the analysis and evaluation of business processes and sustainable entrepreneurial action, especially in small and medium-sized enterprises
- Ability to reflect on business structures, processes and procedures in a theory-based manner, especially with regard to sustainability.

- Ability to apply and transfer business management knowledge to operational structures, processes and procedures
- Development and expansion of the understanding of responsible entrepreneurial action as a component of a sustainable value chain
- Imparting comprehensive business management competencies for the assumption of sustainable management and leadership tasks in SMEs
- Competence to systematically record, analyze and evaluate operating results on the basis of appropriate figures, data and facts, taking sustainability into account
- Ability to analyze operational performance processes and to design them with a view to sustainability
- Ability to use the results for improvements, further sustainable developments and green innovations
- Promotion of personal, methodical and social competence to communicate with relevant operational groups (e.g. business partners, employees, customers, suppliers) to communicate successfully

#### 4.2 Didactic Concept

The design tasks in SMEs demand not only a broad spectrum of business knowledge from junior executives, but also in particular social-communicative, methodological and action competencies. During the course of study, students are therefore increasingly enabled, in smaller groups and with the help of participant-oriented methods, to develop scientifically sound analyses and solution concepts for business management problems, which can be implemented in management and leadership tasks of medium-sized companies, so that they can assume leadership responsibility with increasing professional experience.

The bachelor's degree program "Business Administration and Sustainable Management for SMEs" is geared towards the specifics of a sustainability orientation and the needs of small and medium-sized enterprises. Since there is no closed theoretical concept of sustainable business management for SMEs that can be built upon, the orientation towards sustainability and SME problems is implemented through the design of subject specific core modules, which also address sustainability as well as SME-specific problems and solution approaches from their respective perspectives. The core modules offer a basic and intensive consideration with common business management contents, which are necessary for the assumption of management and leadership tasks as well as the further development of SMEs in the field of sustainability. Furthermore, the specialization options in the third and fourth year of study are suitable to promote the students' competence with regard to the analysis and evaluation of sustainability aspects on the basis of a systematic collection and evaluation of essential

information on the one hand but also to deepen personal communication competences on the other hand.

As a dual course of study, the didactic concept is geared towards a theory-based as well as application-oriented teaching of competencies in the course of study and is interlinked with a coordinated practical training in the company.

The courses are organized on a part-time basis, thus enabling students to gain practical experience in the company. Between the course phases, the students are active in practice. This form of organization enables students to reflect on what they have learned in practice between courses and to prepare and follow up courses as part of their independent study.

In order to ensure an intensive acquisition of competences, the courses are predominantly held in small groups of approx. max. 30 students. Even in courses that are designed as "lectures" for larger groups (from experience max. 60 students), the interactive teaching discussion still dominates as a rule. In the smaller groups, participant-activating and cooperative methods such as group work and case studies are used. Within the framework of group work, students are encouraged to bring in practical experience from their own training company and thus to relate theory and practice with the help of the lecturer himself.

The relationship of the practical training components to the course of study is ensured and guided by the practice modules in the form of four reflections on practice and a capstone project.

Reflections on practice are student term papers that are written in the course of the practical training on subjects that are related to the studies at the University. These practical examinations contain concrete tasks and problems of the operational practice, which are to be worked on with the technical and methodical competences acquired during the studies.

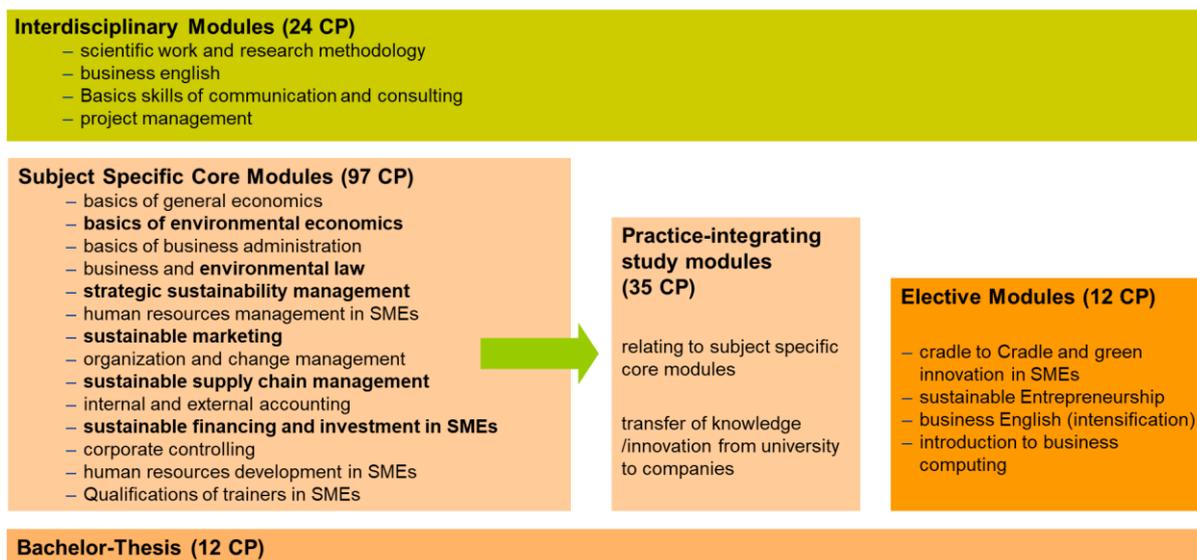
The capstone project comprises a complex operational problem from practice, which is worked on in an application-oriented and, if possible, multidisciplinary manner on the basis of the contents and competencies acquired during the course of study. The work is carried out in student groups (teams) of 4 - 5 participants.

During the preparation of practical modules, students are supervised by teachers from the University.

## 5. Structure and Sequence of Studies

The structure of the curriculum is geared towards both central business management fields of action, decision-making and design as well as consistent process management that takes into account the sustainability of corporate, business and work processes. It provides students with the necessary fundamentals to recognize business structures in the company, to align themselves with customer needs, to organize processes efficiently, to control them in a goal-oriented manner and to constantly improve them, as well as to actively pursue the goal of sustainability.

The structure is characterized by interdisciplinary, subject-specific, practice-integrating modules as well as elective modules. The Bachelor's thesis is the final module. The structure of the modules is shown in the following figure.



In the first year of the program „Business Administration and Sustainable Management for SMEs“, business management qualifications are taught in the core modules "Basics of general economics", „Basics of Environmental Economics“, "Basics of Business Administration", "Human Resources Management in SMEs" and "Sustainable Marketing" and, in addition, interdisciplinary qualifications are taught in the modules "Scientific Work and Research Methodology" and "Business English". By the end of the first year of study, a first reflection on practice must be prepared in accordance with the module description.

In the second year of study, the basic business qualifications are expanded by completing the core modules "External Accounting", "Sustainable Financing and Investment in SMEs ",

"Basics of Commercial and Environmental Law", "Internal accounting and basics of business taxation" and "Strategic Sustainability Management". The interdisciplinary qualifications are extended by the module "Communication and Consulting". As part of the business part of the program, a practical reflection must be completed in the second year of study in accordance with the module description.

In the third year of study, students complete the core modules and "Sustainable Supply Chain Management", "Human Resources Development in SMEs" and "Qualifications of trainers in SMEs" to further build up business skills and qualifications especially with regard to sustainability. The interdisciplinary qualifications are expanded by the module "Project Management". In addition, the elective module "Cradle to Cradle and green innovation in SMEs" must be completed as a specialization to expand and deepen the business management qualifications. Alternatively, a deepening of the qualification in the field of Business English can be chosen (elective module „Business English - intensification“). Furthermore, in the third year of study, a further practical reflection and the capstone project must be completed in accordance with the module descriptions.

In the fourth year of study, the modules "Materials management", "Corporate Controlling" and "Organization and change management in SMEs", must be completed. In addition, one of the two elective modules "Sustainable Entrepreneurship" or "Introduction to business computing" must be completed as a specialization to expand and further deepen the business management as well as the sustainability qualifications. By the end of the fourth year of study, the fourth practical reflection must be completed in accordance with the module description.

In the fourth year, students write a Bachelor's thesis. This examination performance has a scope of 12 CP.

The company-based part of the dual study program is completed over the entire period of study in the company or organization with which a study contract has been concluded. The companies are given the opportunity to take into account company or industry-specific features in such a way that, in addition to general fundamentals, special e.g. technical knowledge can also be imparted in the respective trade. During the company period, the companies or organizations provide appropriate support for the study content on the basis of the module descriptions provided by the University.

## 6. Curriculum Overview: Module List

Module No.	Module / Study unit	Credit Points (CP)				Workload in hours		Total Hours
		Academic year (AY)				Hours Full-time course	Hours Self-studies	
		1.	2.	3.	4.			
<b>Interdisciplinary modules</b>								
<b>BWÜ 1 Scientific work and research methodology</b>		<b>6</b>				<b>48</b>	<b>102</b>	<b>150</b>
BWÜ 1.1	Scientific work					24	51	
BWÜ 1.2	Research methodology and statistics					24	51	
<b>BWÜ 2 Business english</b>		<b>5</b>				<b>64</b>	<b>61</b>	<b>125</b>
BWÜ 2.1	Business English					64	86	
<b>BWÜ 3 Basics of communication and consulting</b>			<b>6</b>			<b>52</b>	<b>98</b>	<b>150</b>
BWÜ 3.1	Basics of communication and consulting					32	60	
BWÜ 3.2	Presentation					20	38	
<b>BWÜ 4 Project management</b>				<b>5</b>		<b>46</b>	<b>79</b>	<b>125</b>
BWÜ 4.1	Basics of project management					46	79	
<b>Subject specific core modules</b>								
<b>BWM 5 Basics of general economics</b>		<b>5</b>				<b>46</b>	<b>79</b>	<b>125</b>
BWM 5.1	Basics of general economics					46	79	
<b>BWM 6 Basics of environmental economics</b>		<b>5</b>				<b>46</b>	<b>79</b>	<b>125</b>
BWM 6.1	Basics of environmental economics					46	79	
<b>BWM 7 Basics of business administration</b>		<b>5</b>				<b>46</b>	<b>79</b>	<b>125</b>
BWM 7.1	Basics of business administration					46	79	
<b>BWM 8 Human resources management in SMEs</b>		<b>7</b>				<b>72</b>	<b>103</b>	<b>175</b>
BWM 8.1	Basics of Human resources management in SMEs					38	54	
BWM 8.2	Personnel management					34	49	
<b>BWM 9 Sustainable marketing</b>		<b>6</b>				<b>58</b>	<b>92</b>	<b>150</b>
BWM 9.1	Sustainable marketing					58	92	
<b>BWM 10 External accounting</b>			<b>7</b>			<b>62</b>	<b>113</b>	<b>175</b>
BWM 10.1	Accounting					24	43	
BWM 10.2	Annual financial statement, income statement, and balance sheet					38	70	
<b>BWM 11 Sustainable financing and investment in SMEs</b>			<b>6</b>			<b>58</b>	<b>92</b>	<b>150</b>
BWM 11.1	Sustainable financing					20	34	
BWM 11.2	Sustainable investment					38	69	

Module No.	Module / Study unit	Credit Points (CP)				Workload in hours		Total Hours
		Academic year (AY)				Hours Full-time course	Hours Self-studies	
		1.	2.	3.	4.			
<b>Subject specific core modules</b>								
<b>BWM 12 Basics of commercial and environmental law</b>			6			58	92	150
BWM 12.1	Basics of commercial law					30	48	
BWM 12.2	Basics of environmental protection law					28	44	
<b>BWM 13 Internal accounting and basics of business taxation</b>			7			62	113	175
BWM 13.1	Cost and performance accounting					38	70	
BWM 13.2	Basics of business taxation					24	43	
<b>BWM 14 Strategic Sustainability Management</b>			6			52	98	150
BWM 14.1	Strategic Sustainability Management					52	98	
<b>BWM 15 Sustainable Supply Chain Management</b>				6		52	98	150
BWM 18.1	Basics of Sustainable Supply Chain Management					32	60	
BWM 18.2	Sustainable logistics					20	38	
<b>BWM 16 Human resources development in SMEs</b>				6		48	102	150
BWM 16.1	Human resources development in SMEs					48	102	
<b>BWM 17 Qualifications of trainers in SMEs</b>				7		72	103	175
BWM 17.1	Qualifications of trainers in SMEs					72	103	
<b>BWM 18 Materials management</b>					6	52	98	150
BWM 18.1	Basics of materials management and supply					32	53	
BWM 18.2	Basics of warehouse management					20	45	
<b>BWM 19 Corporate Controlling</b>					6	52	98	150
BWM 19.1	Basics of operational corporate planning					16	28	
BWM 19.2	Operational corporate controlling in SMEs					36	70	
<b>BWM 20 Organization and change management in SMEs</b>					7	62	113	175
BWM 20.1	Basics of organizational management and organizational development					28	51	
BWM 20.2	Change Management in SMEs					34	62	

Module No.	Module / Study unit	Credit Points (CP)				Workload in hours		Total Hours
		Academic year (AY)				Hours Full-time course	Hours Self-studies	
		1.	2.	3.	4.			
<b>Elective modules (two out of four)</b>								
<b>BWM 21 Cradle to Cradle and green innovation in SMEs</b>				6		52	98	150
BWM 21.1	Cradle to Cradle					12	60	
BWM 21.2	Innovation management					40	38	
<b>BWM 22 Sustainable Entrepreneurship</b>					6	52	98	150
BWM 22.1	Basics of sustainable entrepreneurship					16	30	
BWM 22.2	Start-up and succession of sustainable business					36	68	
<b>BWM 23 Business English (intensification)</b>				6		52	98	150
BWM 23.1	Business English (intensification)					52	98	
<b>BWM 24 Introduction to business computing</b>					6	52	98	150
BWM 24.1	Introduction to business computing					28	53	
BWM 24.2	Digitization of business processes					24	45	
<b>Practical modules</b>						<b>Full-time</b>	<b>Time in practice</b>	
BPR 25	Reflections on practice 1	6				28	122	150
BPR 26	Reflections on practice 2		7			4	171	175
BPR 27	Reflections on practice 3			8		4	196	200
BPR 28	Capstone project			7		32	143	175
BPR 29	Reflections on practice 4				8	4	196	200
<b>Bachelor's thesis</b>								
BWM 30	Bachelor's thesis				12			300
<b>CP p.a.</b>		45	45	45	45			
<b>Total hours (contact studies and self-study)</b>						1260	2113	
<b>Total hours of practical elements (practice hours)</b>								827
<b>Total hours of the bachelor's thesis</b>								300
<b>Total hours of the course of study</b>						4500		
<b>Total CP of the course of study</b>		180						

## 7. Module Handbook

### 7.1 Interdisciplinary Modules

Module No./Code	BWÜ 1
Module name	Scientific work and research methodology
If necessary, courses as part of module	BWÜ 1.1 Scientific work BWÜ 1.2 Research methodology and statistics
Module's scope	<p>Scientific work</p> <ul style="list-style-type: none"> <li>• Time management, motivation, and concentration</li> <li>• Self-study during the course</li> <li>• Basics of knowledge acquisition</li> <li>• Basics of scientific work</li> <li>• Acquisition, analysis, and evaluation of information</li> <li>• Structure of scientific work</li> <li>• Formal requirements of scientific work</li> </ul> <p>Research methodology and statistics</p> <ul style="list-style-type: none"> <li>• Basics of empirical social research</li> <li>• Operationalization and measurement</li> <li>• Data acquisition techniques</li> <li>• Data evaluation and interpretation</li> <li>• Basic statistics</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• know strategies for learning and working during the course and be able to define and apply them according to their own needs</li> <li>• know techniques of scientific work and be able to apply them in the context of their own study during the course</li> <li>• have the ability to critically reflect on the principles of scientific work and apply them when preparing their own studies (homework, reflections on practice, and bachelor's thesis) as part of the course</li> <li>• understand the basics of research methodology in the business context</li> <li>• be able to use and evaluate various survey instruments to identify problems that may occur in an enterprise</li> <li>• be able to design and conduct their own research</li> </ul>
Academic Year (AY)	1. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (48 full-time course / 102 self-study)
Module type (obligatory, optional, etc.)	Obligatory module

Module's applicability	Due to the interdisciplinary nature of this module, it is required for basic and elective modules (BWM 5 – BWM 22), and especially for practical modules (BPR 23 – BPR 27), as well as for Bachelor's thesis BWM 31
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Kornmeier, M.: Wissenschaftstheorie und Wissenschaftliches Arbeiten: Eine Einführung für Wirtschaftswissenschaftler. Heidelberg</li> <li>• Atteslander, P.: Methoden der empirischen Sozialforschung. Berlin</li> <li>• Eisend, M./Kuß, A.: Grundlagen empirischer Forschung. Zur Methodologie in der Betriebswirtschaftslehre. Wiesbaden</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Schnell, R./Hill, P. B./Esser, E.: Methoden der empirischen Sozialforschung. München</li> <li>• Flick, U./von Kardorff, E./Steinke, I. (Hrsg.): Qualitative Forschung. Reinbek</li> <li>• Schuster, T. / Liesen, A.: Statistik für Wirtschaftswissenschaftler: Ein Lehr- und Übungsbuch für das Bachelor-Studium. Berlin</li> </ul>

Module No./Code	BWÜ 2
Module name	Business English
If necessary, courses as part of module	BWÜ 2.1 Business English
Module's scope	<ul style="list-style-type: none"> <li>• Business or pleasure</li> <li>• Information Exchange</li> <li>• People Skills: Rapport</li> <li>• Management Scenario: Cultural Clash</li> <li>• Problems on the phone</li> <li>• Leading Meetings</li> <li>• People Skills: Coaching</li> <li>• Management Scenario: Coach Crash</li> <li>• Promoting your ideas</li> <li>• Relationship-Building</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to use basic vocabulary to describe their workplace</li> <li>• be able to describe and reflect on various situations in the enterprise and how they relate to specific applications</li> <li>• be able to present and discuss the challenges associated with making phone calls</li> <li>• be able to take the role of a meeting host</li> <li>• be able to promote and analyze their own ideas</li> <li>• be able to create and reflect on business relationships</li> <li>• be able to analyze and evaluate different management scenarios</li> </ul>
Academic Year (AY)	1. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (64 full-time course / 86 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	<p>Participation in this module is necessary to take part in elective module BWM 23.</p> <p>As an interdisciplinary module, it serves the acquisition of soft skills and helps in understanding English specialist texts during the course.</p>
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N..
Course language	English



Exam type / requirements for awarding academic achievement	Written exam (90 min) and oral exam (20 min)
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Powell, M./Allison, J.: In Company 3.0 – Upper Intermediate Student's Book Pack (B2+). Macmillan Publishing. London</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Schofield, J.: Double Dealing. Intermediate Business English Course. Summertown Publishing Ltd.</li> <li>• Stock (Hrsg.): Business Spotlight. Englisch für den beruflichen Erfolg. Quarterly. München</li> </ul>

Module No./Code	BWÜ 3
Module name	Communication and consultancy
If necessary, courses as part of module	BWÜ 3.1 Basics of communication and consulting BWÜ 3.2 Presentation
Module's scope	<p>Basics of communication and consulting</p> <ul style="list-style-type: none"> <li>• Basics of communication and rhetoric</li> <li>• Creating various conversational situations</li> <li>• Basics of customer-oriented consulting</li> <li>• Basics of negotiation, Harvard Model</li> <li>• Special features of intercultural communication in a business context</li> </ul> <p>Presentation</p> <ul style="list-style-type: none"> <li>• Psychological basis of attention and perception</li> <li>• Planning, implementing, and evaluation of presentations in the context of an enterprise</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• know the basics of communication and rhetoric and use them as a framework for reflection on discussions and consultancy offered in practice</li> <li>• analyze and interpret conversations in a holistic way</li> <li>• be able to provide consultancy in a communicative way</li> <li>• apply the basics of negotiations</li> <li>• take into account the importance of cultural identities and differences in the context of an enterprise</li> <li>• analyze and evaluate intercultural communication and interaction in an enterprise</li> <li>• prepare and give presentations independently</li> </ul>
Academic Year (AY)	2. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (52 full-time course / 98 self-study)
Module type (obligatory,	Obligatory module
Module's applicability	As an interdisciplinary module, it serves the acquisition of soft skills, which are to be used primarily in module BWÜ 4 (basics of project management) and to meet the requirements of the presentation exam in practical module BPR 26 (Capstone project).
Requirements for participation	- none -
Person responsible for the module	N.N.

Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Schulz v. Thun, F.: Miteinander reden, Bd. 1: Störungen und Klärungen, allgemeine Psychologie der Kommunikation. Reinbek</li> <li>• Stiller, M.: Kundenberatung im persönlichen Verkauf. Wiesbaden</li> <li>• Seifert, J. W.: Visualisieren, Präsentieren, Moderieren. Offenbach</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Schulz v. Thun, F. u.a.: Miteinander reden. Kommunikationspsychologie für Führungskräfte. Reinbek</li> <li>• Fischer, R. u.a.: Das Harvard-Konzept. Sachgerecht verhandeln, erfolgreich verhandeln. Frankfurt</li> <li>• Ertelt, B.-J. / Schulz, W. E.: Handbuch Beratungskompetenz: Mit Übungen zur Entwicklung von Beratungsfertigkeiten in Bildung und Beruf. Wiesbaden</li> <li>• Lewicki, R. J. u.a.: Verhandeln mit Strategie. Das große Handbuch der Verhandlungstechniken. Zürich</li> </ul>

Module No./Code	BWÜ 4
Module name	Project management
If necessary, courses as part of module	BWÜ 4.1 Basics of project management
Module's scope	<ul style="list-style-type: none"> <li>• Basics of project management</li> <li>• Project planning along with the planning of its structure, course, and schedule, resource planning and budgeting</li> <li>• Project management and control with task allocation</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• know and use the methods of project planning, management, and control</li> <li>• be able to structure and plan business tasks as a project,</li> <li>• be able to identify, analyze, and evaluate problems when running project teams</li> <li>• use software support in project management</li> <li>• present project results</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	5
Total hours	125 (46 full-time course / 79 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	This is an interdisciplinary module, completion of which is a condition for entering practical module BPR 26 (Capstone project).
Requirements for participation	BWÜ 3
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	2.7 % (5/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -

Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Mayrshofer, D./Kröger, H. A.: Prozesskompetenz in der Projektarbeit. Ein Handbuch mit vielen Praxisbeispielen für Projektleiter, Prozessbegleiter und Berater. Hamburg</li> <li>• Kraus, G./Westermann, R.: Projektmanagement mit System. Organisation, Methoden, Steuerung. Wiesbaden</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Braehmer, U.: Projektmanagement für kleine und mittlere Unternehmen. München</li> </ul>
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### 7.2 Subject Specific Core Modules

Module No./Code	BWM 5
Module name	Basics of general economics
If necessary, Courses as part of module	BWM 5.1 Basics of general economics
Module's scope	<ul style="list-style-type: none"> <li>• Basic concepts of general economics, methods, economic systems</li> <li>• Market behavior, adjustment processes, market failures</li> <li>• Full competition, price fixing, market power</li> <li>• Household behavior</li> <li>• State behavior and influence, macroeconomic goals</li> <li>• Economic policy Instruments</li> <li>• Basics of Sustainability</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• understand and conduct critical discussions about the role of enterprises, households, and the government in national economy</li> <li>• be able to describe the mechanism of the economic cycle</li> <li>• assess the consequences of market forms and price determinants in various industries</li> <li>• be able to analyze the emergence of various market situations</li> <li>• be able to analyze the strategic competitive behavior of competitors and demonstrate the consequences in individual industries</li> <li>• identify and critically analyze market failures and abuses</li> <li>• demonstrate the instruments of state economic policy and their impact on enterprises</li> </ul>

Academic Year (AY)	1. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	5
Total hours	125 (46 full-time course / 79 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	2.7 %
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Baßeler, U./Heinrich, J./Utrecht, B.: Grundlagen und Probleme der Volkswirtschaft, Stuttgart</li> <li>• Engelkamp, P./Sell, F. L.: Einführung in die Volkswirtschaftslehre. Berlin, Heidelberg, New York</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Mankiw, N.G./Taylor, M.P.: Grundzüge der Volkswirtschaftslehre. Stuttgart</li> <li>• Wiesemeth, H.: Umweltökonomie: Theorie und Praxis im Gleichgewicht. Berlin, Heidelberg, New York u. a.</li> </ul>

Module No./Code	BWM 6
Module name	Basics of environmental economics
If necessary, courses as part of module	BWM 6.1 Basics of environmental economics
Module's scope	<ul style="list-style-type: none"> <li>• Economic theoretical foundations of environmental economics</li> <li>• External effects, market failure</li> <li>• Internalization of external effects</li> <li>• Characteristics of environmental goods</li> <li>• Instruments of environmental policy: Pigou tax, Coase theorem, liability law</li> <li>• International environmental problems and approaches to international environmental policy using the example of emissions trading</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• describe the theoretical foundations of environmental economics and explain environmental economic relationships.</li> <li>• present the economic problem of "external effects" and explain the resulting allocation problems.</li> <li>• explain and critically discuss different concepts for the internalization of external effects (e.g. Coase theorem, liability law and Pigou tax).</li> <li>• discuss and evaluate environmental policy instruments.</li> <li>• discuss economic policy aspects of sustainability.</li> </ul>
Academic Year (AY)	1. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	5
Total hours	125 (46 full-time course / 79 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min



Grade's contribution to the total grade	2.7 % (5/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Endres, A./Rübelke, D.: Umweltökonomie. 5. erweiterte und aktualisierte Aufl., Stuttgart 2022</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Perman, R./Ma, Y./McGilvray, J./Common, M. S.: Natural Resources and Environmental Economics. 4th Revised edition, London 2013</li> <li>• Tietenberg/ T. Lewis, L.: Environmental and Natural Resource Economics. 11th edition, London 2018</li> </ul>

Module No./Code	BWM 7
Module name	Basics of business administration
If necessary, courses as part of module	BWM 7.1 Basics of business administration
Module's scope	<ul style="list-style-type: none"> <li>• Basic concepts and subject of business economics</li> <li>• Basic functions of an enterprise</li> <li>• Basics of procurement, production, and sales</li> <li>• Basics of accounting and finance</li> <li>• Enterprise and its surroundings; Stakeholder vs. Shareholder; conflicting goals with regard to sustainability</li> <li>• Basics of business management</li> <li>• Basics of organization</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• understand the management of enterprises within the subject of business economics,</li> <li>• be able to assess the quantitative and qualitative characteristics of SMEs</li> <li>• be able to analyze the basic functions of the business in the cooperating companies of the dual study program</li> <li>• use accounting as an important source of information for business decisions</li> <li>• classify basic concepts and compare investment and financial planning instruments</li> <li>• be able to distinguish and analyze groups of stakeholders and assess their impact on the operation of a company</li> <li>• explain the conflicting goals of stakeholders and shareholders with regard to sustainability and critically discuss possible solutions</li> <li>• be able to define, classify, and apply tasks related to company management at various levels</li> <li>• distinguish between basic forms of organisation management and process management in SMEs</li> </ul>
Academic Year (AY)	1. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	5
Total hours	125 (46 full-time course / 79 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	-none-



Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	2.7 % (5/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Wöhe, G.: Einführung in die Allgemeine Betriebswirtschaftslehre. München: Verlag Franz Vahlen</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Vahs, D. / Schäfer-Kunz, J.: Einführung in die Betriebswirtschaftslehre. Stuttgart</li> <li>• Thommen, J.-P./Achleitner, A.-K.: Allgemeine Betriebswirtschaftslehre. Wiesbaden</li> </ul>



Module No./Code	BWM 8
Module name	Human resources management in SMEs
If necessary, courses as part of module	BWM 8.1 Basics of Human resources management in SMEs BWM 8.2 Personnel management
Module's scope	<p>Human resource management in SMEs</p> <ul style="list-style-type: none"> <li>• Tasks and objectives of personnel management in SMEs</li> <li>• Quantitative and qualitative personnel requirement planning</li> <li>• Methods and instruments of personnel recruitment</li> <li>• Personnel marketing and employer branding in SMEs</li> <li>• Instruments of personnel planning</li> <li>• Workplace and remuneration design</li> <li>• Basics of personnel controlling</li> </ul> <p>Personnel management</p> <ul style="list-style-type: none"> <li>• Tasks and goals of personnel management</li> <li>• Basics and approaches of personnel management research</li> <li>• Leadership approaches and concepts</li> <li>• Motivation theoretical approaches to the description and explanation of employee performance and behavior</li> </ul>

Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to present the basics of human resource management and assess their importance for SMEs</li> <li>• be able to describe and implement HR planning methods for SMEs</li> <li>• be able to compare internal and external recruitment methods and apply them to the challenges present in companies from the SME sector</li> <li>• be able to identify and critically assess the possibilities and limitations of personal marketing and Employer Branding for SMEs</li> <li>• be able to distinguish between instruments of personnel planning</li> <li>• be able to demonstrate the importance of designing workplace and remuneration for SMEs</li> <li>• be able to present the basics of human resource management and provide a general outline of leadership studies and use their results in a company</li> <li>• be able to apply leadership techniques and tools in SMEs</li> <li>• be able to critically discuss motivational theories used to explain employee performance/behavior</li> <li>• be able to analyze and evaluate employee behavior in operational situations based on motivational theories</li> </ul>
Academic Year (AY)	1. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	7
Total hours	175 (72 full-time course / 103 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	Participation in this module is necessary to take part in basic module BWM 18.
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.9 %
Teaching and learning methods	Lectures, practical classes, self-study

Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Jung, H.: Personalwirtschaft, München</li> <li>• Berthel, J. / Becker, F. G.: Personalmanagement. Stuttgart</li> <li>• Becker, M.: Personalentwicklung – Bildung, Förderung und Organisationsentwicklung in Theorie und Praxis. Stuttgart</li> <li>• Lindner-Lohmann, D. / Lohmann, F. / Schirmer, U.: Personalmanagement. Heidelberg</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Bröckermann, R./Müller-Vorbrüggen, M. (Hrsg.): Handbuch Personalentwicklung – Die Praxis der Personalbildung, Personalförderung und Arbeitsstrukturierung. Stuttgart</li> <li>• Ryschka, J./Solga, M./Mattenklott (Hrsg.): Praxishandbuch Personalentwicklung – Instrumente, Konzepte, Beispiele. Wiesbaden</li> <li>• Malik, F.: Führen Leisten Leben. Wirksames Management für eine neue Zeit. Stuttgart, München 2000</li> <li>• Thom, N./Zaugg, R. J. (Hrsg.): Moderne Personalentwicklung – Mitarbeiterpotenziale erkennen, entwickeln und fördern. 2., aktualisierte Auflage, Wiesbaden 2007</li> </ul>

Module No./Code	BWM 9
Module name	Sustainable Marketing
If necessary, courses as part of module	BWM 9.1 Sustainable Marketing
Module's scope	<ul style="list-style-type: none"> <li>• Fundamentals of Sustainability</li> <li>• Legal foundations of corporate social responsibility, corporate governance, ESG, sustainability reporting, EU taxonomy</li> <li>• Basics and instruments of the sustainable marketing mix</li> <li>• Sustainability-oriented communication policy</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• present basic goals and tasks of a sustainability approach in business administration and especially in marketing,</li> <li>• analyze relationships between goals in the ecological, economic, and social/societal spheres,</li> <li>• explain and discuss corporate social responsibility (CSR) and consumer social responsibility (ConSR)</li> <li>• describe the basic legal implications of corporate social responsibility, corporate governance and corporate compliance</li> <li>• develop appropriate marketing concepts to achieve sustainability-oriented marketing strategies,</li> <li>• analyze, compare, systematize and evaluate the suitability of selected marketing instruments for achieving sustainability-oriented marketing goals in the context of price, product, performance, distribution and communication policies, human resources policies</li> <li>• focus on creating credibility and building trust as well as a corresponding corporate image within the framework of sustainability-oriented communication policy</li> <li>• use suitable instruments within the framework of sustainability-oriented communication campaigns</li> <li>• critically discuss the opportunities and risks of sustainability-oriented marketing</li> </ul>
Academic Year (AY)	1. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (58 full-time course / 92 self-study)

Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 %
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Ernst, D. / Sailer, U. / Gabriel, R. (Hrsg.): Nachhaltige Betriebswirtschaft. München: UVK Verlag</li> <li>• Grunwald, G. / Schwill, J.: Nachhaltigkeitsmarketing: Grundlagen - Gestaltungsoptionen - Umsetzung. Stuttgart: Schäffer-Poeschel Verlag.</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Balderjahn, I. (2021). Nachhaltiges Management und Konsumentenverhalten (2., vollständig überarbeitete Auflage.). München: UVK Verlag</li> <li>• Bauer, M. J. / Sobolewski, S. (2022): Grüne Marketing-Kommunikation: Green Communication im Marketing-Mix nachhaltigkeitsorientierter Unternehmen. Wiesbaden: Springer Fachmedien Wiesbaden.</li> </ul>

Module No./Code	BWM 10
Module name	External accounting
If necessary, Courses as part of module	BWM 10.1 Accounting BWM 10.2 Annual financial statement, income statement, and balance sheet
Module's scope	Accounting <ul style="list-style-type: none"> <li>Goals, tasks, and basic concepts of accounting</li> <li>Double accounting system</li> <li>Accounting for significant business transactions in SMEs</li> <li>Preparation of the annual financial statement</li> </ul> Annual financial statement, income statement, and balancing <ul style="list-style-type: none"> <li>Balancing assets and capital of a company</li> <li>Income statement</li> <li>Tasks and structure of a balance sheet</li> </ul>
Learning outcomes	Students should: <ul style="list-style-type: none"> <li>be able to describe the tasks and goals of accounting</li> <li>explain the principles of the double accounting system</li> <li>be able to use accounting records and techniques of registering important business transactions on accounts</li> <li>be able to present the process of preparing an annual financial statement and think critically about its significance and consequences</li> <li>be able to explain the relationships between elements of an annual financial statement</li> <li>be able to analyze and evaluate annual financial statements based on selected key parameters.</li> </ul>
Academic Year (AY)	2. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	7
Total hours	175 (72 full-time course / 103 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	Participation in this module is necessary to take part in basic modules BWM 14 and BWM 18.
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German



Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.8 % (7/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Coenenberg, A. G.: Einführung in das Rechnungswesen. Grundlagen der Buchführung und Bilanzierung. Stuttgart</li> <li>• Handelsgesetzbuch HGB. Beck-Texte im dtv. München</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Döring, U. / Buchholz R.: Buchhaltung und Jahresabschluss. Mit Aufgaben Lösungen und Klausurtraining. Berlin</li> </ul>

Module No./Code	BWM 11
Module name	Sustainable financing and investment in SMEs
If necessary, courses as part of module	BWM 11.1 Sustainable financing BWM 11.2 Sustainable investment
Module's scope	<p>Sustainable financing</p> <ul style="list-style-type: none"> <li>• Goals, tasks, and basic concepts related to financing</li> <li>• Financial planning</li> <li>• Forms of internal and external financing</li> <li>• Shareholder-Value, Sustainable corporate value</li> <li>• Risk Management; Value-in-use analysis</li> </ul> <p>Sustainable investment</p> <ul style="list-style-type: none"> <li>• Goals, tasks, and basic concepts related to investments</li> <li>• Investment planning</li> <li>• Static and dynamic investment calculation procedures</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to present the goals, tasks, and basic concepts related to financing</li> <li>• be familiar with the tension between sustainability and the quest for returns</li> <li>• be able to present the basic relationships as well as evaluate and choose instruments to finance companies</li> <li>• be able to develop financial plans and determine the resulting liquidity or capital needs</li> <li>• recognize the importance of risk management for sustainable financial management</li> <li>• be able to present the goals, tasks, and basic concepts related to investments</li> <li>• be able to determine investment needs</li> <li>• be able to use Investment appraisal instruments to solve decision problems</li> <li>• be able to apply and critically evaluate static and dynamic procedures related to the investment account,</li> <li>• recognize the opportunities and risks of investment appraisal</li> <li>• be able to identify and critically discuss basic financing options for SMEs</li> <li>• can explain why institutional investors prefer sustainable investments</li> </ul>
Academic Year (AY)	2. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	7
Total hours	175 (72 full-time course / 103 self-study)

Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	Participation in this module is necessary to take part in basic module BWM 14.
Requirements for participation	
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Brealey, R./Myers, C.: Principles of Corporate Finance. New York</li> <li>• Becker, H. P. / Peppmeier, A.: Investition und Finanzierung. Grundlagen der betrieblichen Finanzwirtschaft. Wiesbaden</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Perridon, L. / Steiner, M. / Rahtgeber, A.: Finanzwirtschaft der Unternehmung. München</li> <li>• Zantow, R. / Dinauer, J. / Schäffler, C.: Finanzwirtschaft des Unternehmens. Die Grundlagen modernen Finanzmanagements. München</li> </ul>

Module No./Code	BWM 12
Module name	Basics of commercial and environmental protection law
If necessary, courses as part of module	BWM 12.1 Basics of commercial law BWM 12.2 Basics of environmental protection law
Module's scope	<p>Basics of commercial law</p> <ul style="list-style-type: none"> <li>• Commercial contract law</li> <li>• Contracts for specific work</li> <li>• General terms and conditions of trade</li> <li>• Court proceedings by writ-of-payment and complaint proceedings, enforcement proceedings</li> <li>• Commercial law and company law</li> </ul> <p>Basics of environmental protection law</p> <ul style="list-style-type: none"> <li>• public and private environmental protection law,</li> <li>• basic concepts of plant-, substance- and environmental elements related protective laws (water law, soil protection law, waste law, emission control law)</li> <li>• General and special environmental administrative law</li> <li>• Environmental liability and environmental criminal law</li> <li>• Regulatory offences law</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to present the basic principles and structures of the German legal system</li> <li>• be able to assess the regularity of legal transactions</li> <li>• critically discuss key aspects of family and inheritance law and consider its impact on ownership in SMEs</li> <li>• define and evaluate the legal terms of purchase and service contracts</li> <li>• be able to describe and evaluate the elements and legal effects of general terms and conditions of trade</li> <li>• be able to identify the provisions of commercial and company law and assess their importance for SMEs</li> <li>• be able to explain basic rules and guidelines of the public environmental protection law and apply them in specific cases,</li> <li>• be able to describe the basics of environmental responsibility regulations,</li> <li>• be able to describe general guidelines of the criminal law and law of administrative offences,</li> <li>• know the special features of the immission control law, waste law, water law, nature conservation law and the legal protection in environmental law</li> </ul>
Academic Year (AY)	2. AY

Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (58 full-time course / 92 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Brox, H./Rüthers, B./Henssler, M.: Allgemeiner Teil des BGB. München</li> <li>• Brox, H./Rüthers, B./Henssler, M.: Allgemeines Schuldrecht. München</li> <li>• Kahl W./Gärditz, K. F.: Umweltrecht. München</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Kluth, W./Smeddinck, U. (Hrsg.): Umweltrecht. Ein Lehrbuch. Berlin</li> </ul>

Module No./Code	BWM 13
Module name	Internal accounting and basics of business taxation
If necessary, courses as part of module	BWM 13.1 Cost and performance accounting BWM 13.2 Basics of business taxation
Module's scope	<p>Cost and performance accounting</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts related to cost and performance accounting</li> <li>• Structure, tasks, and procedures regarding cost division by type, cost centers, and settlement of cost drivers</li> <li>• Types of cost accounting systems Tasks and procedures for full, partial, and planned cost accounting</li> </ul> <p>Basics of business taxation</p> <ul style="list-style-type: none"> <li>• Basic concepts of business taxation Types of single taxes</li> <li>• General guidelines of tax procedural law</li> <li>• Impact of taxes on company decisions</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to present the basics, tasks, and goals of cost and performance accounting</li> <li>• be able to distinguish the basic concepts of cost and performance accounting,</li> <li>• be able to identify, analyze, and systematize relevant types of costs,</li> <li>• be able to cost centers and distribute primary and secondary costs, and take corresponding surcharge rates into account.</li> <li>• be able to present a method for settling cost drivers and create a cost settlement sheet in a company</li> <li>• be able to distinguish between settlement methods and use them to determine the prices offered,</li> <li>• be able to present the short-term importance of an income statement for business management,</li> <li>• be able to distinguish and apply various cost accounting systems, in particular planned cost accounting</li> <li>• be able to describe the structure of the tax system, types of taxes and taxation procedures</li> <li>• be able to distinguish and apply appropriate types of single taxes</li> <li>• be able to identify and assess the impact of taxes on business decisions regarding location, legal</li> </ul>
Academic Year (AY)	2. AY
Module's duration	0.5 AY

Module's availability	In each academic year
ECTS points awarded	7
Total hours	175 (62 full-time course / 113 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	Participation in this module is necessary to take part in basic module BWM 18.
Requirements for participation	Participation in basic modules BWM 10 and BWM 11
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Däumler, K.-D. / Grabe, J.: Kostenrechnung 1 – Grundlagen. Mit Fragen und Aufgaben, Antworten und Lösungen, Testklausuren. Herne</li> <li>• Breithecker, V.: Einführung in die Betriebswirtschaftliche Steuerlehre. Mit Fallbeispielen, Übungsaufgaben und Lösungen</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Däumler, K.-D. / Grabe, J.: Kostenrechnung 2 – Deckungs-beitragsrechnung. Mit Fragen und Aufgaben, Antworten und Lösungen, Testklausuren. Herne</li> <li>• Buchholz, L. / Gerhards, R.: Internes Rechnungswesen. Kosten- und Leistungsrechnung, Betriebsstatistik und Planungsrechnung. Berlin, Heidelberg</li> <li>• Nickenig, K.: Praxislehrbuch Steuerrecht. Schneller Einstieg in die gesetzlichen Grundlagen. Wiesbaden</li> </ul>

Module No./Code	BWM 14
Module name	Strategic Sustainability Management
If necessary, courses as part of module	BWM 14.1 Strategic Sustainability Management
Module's scope	<ul style="list-style-type: none"> <li>• Basics of Sustainability</li> <li>• Legal foundations of corporate social responsibility, corporate governance, ESG, sustainability reporting, EU taxonomy</li> <li>• Fundamentals of strategic management</li> <li>• Approaches and instruments of external analysis in strategic planning</li> <li>• Approaches and instruments of internal analysis</li> <li>• Strategy development, planning and implementation,</li> <li>• Ethical foundations of corporate management, mission statement and culture</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• present management in a differentiated way as a comprehensive planning, management and control process,</li> <li>• explain different types of strategy,</li> <li>• explain methods for strategy analysis and development</li> <li>• describe the areas of strategic sustainability analysis</li> <li>• explain methods of internal and external strategic sustainability analysis</li> <li>• explain methods of operational sustainability analysis</li> <li>• identify and analyze resonance, relevance, resilience and reputation as success factors of sustainable corporate development</li> <li>• understand corporate development as a process that strives for the realization of a sustainability vision, considering a sustainable corporate mission statement as an expression of the set of values and norms,</li> <li>• describe and develop ethical principles of sustainable corporate management,</li> <li>• identify and interpret the essential characteristics of a sustainable corporate culture</li> <li>• critically discuss the concept of shared value</li> </ul>
Academic Year (AY)	2. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	7

Total hours	175 (62 full-time course / 113 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Bea, F. / Haas, J.: Strategisches Management. München</li> <li>• Wieland, J. (Hrsg.): Creating shared value - concepts, experience, criticism. Cham</li> <li>• Hahn, R.: Sustainability Management. Global Perspectives on Concepts, Instruments and Stakeholders. Fellbach</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Ernst, D. / Sailer, U. / Gabriel, R. (Hrsg.): Nachhaltige Betriebswirtschaft. München</li> <li>• Balderjahn, I. Nachhaltiges Management und Konsumentenverhalten. München</li> </ul>

Module No./Code	BWM 15
Module name	Sustainable supply chain management
If necessary, courses as part of module	BWM 18.1 Basics of sustainable supply chain management BWM 18.2 Sustainable logistics
Module's scope	<p>Basics of sustainable supply chain management</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts related to supply chain management</li> <li>• Legal framework (Supply Chain Due Diligence Act, Due Diligence Guidance for Responsible Supply Chains (OECD)).</li> <li>• Complexity and risk management of supply chains</li> <li>• Transparency in supply chains and strategic cooperation with suppliers</li> <li>• Reactive management of supply chain risks vs. proactive management of sustainable products</li> <li>• Environmental and social challenges in the supply chain</li> </ul> <p>Sustainable logistics</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts related to logistics</li> <li>• Logistics strategy and logistics controlling</li> <li>• Ecological and economic effects of logistics strategies, processes and technologies</li> <li>• Digital technologies for sustainable supply chain management and logistics</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to discuss tasks, goals, and basic concepts related to supply chain management and logistics</li> <li>• explain the legal framework of sustainable supply chains</li> <li>• be able to describe the complexity of global supply chains and to explain the resulting need for transparency</li> <li>• recognize economic, ecological and social problem areas and are able to locate them in the supply chain process</li> <li>• present possibilities for improving the supply chain and logistics with regard to sustainability and discuss their prerequisites and consequences against the background of different interests (e.g. purchasing: low costs, negative ecological impact)</li> <li>• discuss possible applications and limits of digitalization in supply chain management and logistics with regard to improving sustainability</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY
Module's availability	In each academic year

ECTS points awarded	6
Total hours	150 (52 full-time course / 98 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	Participation in basic module BWM 12
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Simchi-Levi, D.; Kaminsky, P.; Simchi-Levi, E.: Designing and Managing the Supply Chain. New York</li> <li>• Schulte, C.: Logistik. Wege zur Optimierung der Supply Chain. München</li> <li>• Ernst, D. / Sailer, U. / Gabriel, R. (Hrsg.): Nachhaltige Betriebswirtschaft. München: UVK Verlag</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Werner, H.: Supply Chain Management: Grundlagen, Strategien, Instrumente und Controlling. Wiesbaden</li> <li>• Hahn, R.: Sustainability Management. Global Perspectives on Concepts, Instruments and Stakeholders. Fellbach</li> </ul>

Module No./Code	BWM 16
Module name	Human resources development in SMEs
If necessary, courses as part of module	BWM 16.1 Human resources development in SMEs
Module's scope	<ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts in the field of human resources development</li> <li>• Structure of human resources development</li> <li>• The need for personnel development, organization analysis, task analysis, and personnel analysis</li> <li>• Objectives, methods, and instruments for human resources development</li> <li>• Controlling and evaluation of human resources development</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to present the tasks, goals, and basic concepts in the field of human resources development</li> <li>• be able to analyze and evaluate the structure of staff development</li> <li>• be able to determine the need for personnel development</li> <li>• be able to analyze and assess the goals and framework conditions of companies</li> <li>• be able to analyze critically and discuss issues related to the creation of workplaces and positions</li> <li>• be able to determine and assess employees' current and future results</li> <li>• be able to present and critically discuss the objectives, methods, and instruments for personnel development</li> <li>• be able to describe and apply staff development controlling tools</li> <li>• be able to assess human resources development in a company</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (48 full-time course / 102 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	Participation in basic module BWM 8

Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Ryschka, J. / Solga, M. / Mattenklott, A. (Hrsg.): Praxishandbuch Personalentwicklung. Instrumente, Konzepte, Beispiele. Wiesbaden</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Becker, M.: Personalentwicklung. Bildung, Förderung und Organisationsentwicklung in Theorie und Praxis. Stuttgart</li> </ul>

Module No./Code	BWM 17
Module name	Qualification of trainers in SMEs
If necessary, courses as part of module	BWM 17.1 Qualification of trainers in SMEs
Module's scope	<p>Qualification of trainers in SMEs</p> <ul style="list-style-type: none"> <li>• Checking training requirements and training planning</li> <li>• Preparation of trainings and employment of apprentices</li> <li>• Conducting training</li> <li>• Completing training</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to verify the basic requirements for training in a company in terms of professional and educational criteria as well as legislation</li> <li>• be able to identify and evaluate the possibilities of training planning</li> <li>• be able to create and critically discuss the preparation of a training program in terms of professional and educational issues</li> <li>• be able to critically discuss, select, and employ trainees</li> <li>• be able to distinguish and apply training methods and instruments</li> <li>• be able to plan, apply, and evaluate progress monitoring activities</li> <li>• be able to analyze and evaluate diverse target groups</li> <li>• be able to plan and implement training completion in accordance with the company, professional, and educational criteria</li> <li>• be able to identify career opportunities and carry out systematic staff development</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	7
Total hours	175 (72 full-time course / 103 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	Participation in basic module BWM 15
Person responsible for the module	N.N.

Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement points	Written exam, 180 min and practical examination with an expert discussion
Grade's contribution to the total grade	3.7 % (7/180)
Teaching and learning methods	Lectures, practical classes, seminar, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Ruschel, A. / Jüttemann, S.: Arbeits- und Berufspädagogik für Ausbilder in vier Handlungsfeldern, Herne</li> <li>• Brand, U. / Buschfeld, D. / Esser, F.-H. et. al.: Sackmann – das Lehrbuch für die Meisterprüfung Teil IV: Berufs- und Arbeitspädagogik, Ausbildung der Ausbilder mit Lernportal. Düsseldorf</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Becker, M.: Personalentwicklung. Bildung, Förderung und Organisationsentwicklung in Theorie und Praxis. Stuttgart</li> </ul>

Module No./Code	BWM 18
Module name	Materials management
If necessary, courses as part of module	BWM 18.1 Basics of materials management and supply BWM 18.2 Basics of warehouse management
Module's scope	<p>Basics of materials management and supply</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts related to materials management</li> <li>• Procedures for determining material requirements</li> <li>• Material disposition procedure</li> <li>• Supply process</li> </ul> <p>Basics of warehouse management</p> <ul style="list-style-type: none"> <li>• Basics, tasks, and goals of warehouse management</li> <li>• Strategies, tasks, and types of warehousing</li> <li>• Warehousing systems and technology</li> <li>• Internal transportation</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to explain and use tasks, goals, and basic concepts related to materials management</li> <li>• be able to distinguish between procedures for determining material requirements and discuss them in a critical way</li> <li>• be able to identify and apply material disposition procedures</li> <li>• be able to analyze and evaluate the supply process</li> <li>• be able to explain and apply the basics, tasks, and goals of warehouse management</li> <li>• be able to present and compare strategies, tasks, and types of warehousing</li> <li>• be able to discuss critically and evaluate warehousing systems and technology</li> <li>• be able to identify internal transportation capabilities</li> <li>• be able to discuss and assess the advantages and disadvantages of internal transportation</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (52 full-time course / 98 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	The module is not included in other courses.
Requirements for participation	- none -

Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement points	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, seminar, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Arnolds, H. / Heege, F. / Röh, C. / Tussing, W.: Materialwirtschaft und Einkauf. Grundlagen, Spezialthemen und Übungen. Wiesbaden</li> <li>• Bichler, K. / Riedel, G. / Schöppach, F.: Kompakt Edition - Lagerwirtschaft. Grundlagen, Technologien, Verfahren. Wiesbaden</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Oeldorf, G. / Olfert, K.: Materialwirtschaft. Herne</li> <li>• Bichler, K. / Krohn, R. / Riedel, G. / Schöppach, F.: Beschaffungs- und Lagerwirtschaft. Praxisorientierte Darstellung der Grundlagen, Technologien und Verfahren. Wiesbaden</li> </ul>

Module No./Code	BWM 19
Module name	Corporate Controlling
If necessary, courses as part of module	BWM 19.1 Basics of operational corporate planning BWM 19.2 Operational corporate controlling in SMEs
Module's scope	<p>Basics of operational corporate planning</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts related to operational corporate planning</li> <li>• General guidelines for cost planning</li> <li>• Operational planning process</li> <li>• Budgeting methods and instruments</li> </ul> <p>Operational corporate controlling in SMEs</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts of operational corporate controlling</li> <li>• Operational control in a company, analysis of key figures and key figure systems</li> <li>• Methods and instruments of operational business management</li> <li>• Characteristic features of corporate controlling in SMEs</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to present the tasks, goals, and basic concepts of operational corporate planning at the and classify them in terms of operational corporate controlling</li> <li>• be able to describe and take into account the general guidelines for cost planning</li> <li>• be able to analyze and evaluate the operational corporate planning process</li> <li>• be able to differentiate and choose budgeting methods and instruments</li> <li>• be able to discuss the tasks, goals, and basic concepts in the area of operational corporate controlling</li> <li>• be able to evaluate and apply operational corporate control tools in a company</li> <li>• be able to select and analyze key figures as well as evaluate and apply key figure systems</li> <li>• be able to present and apply the methods and instruments of operational business management</li> <li>• critically discuss the characteristic features of corporate controlling in SMEs</li> </ul>
Academic Year (AY)	4. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (52 full-time course / 98 self-study)
Module type (obligatory, optional, etc.)	Obligatory module

Module's applicability	
Requirements for participation	Participation in basic modules BWM 10 and BWM 13
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Horváth, P./Gleich, R./Seiter, M.: Controlling. München</li> <li>• Scheld, G. A.: Controlling im Mittelstand, Band 3: Operatives Unternehmenscontrolling. Berlin</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Rieg, R.: Planung und Budgetierung. Wiesbaden</li> </ul>

Module No./Code	BWM 20
Module name	Organization and change management
If necessary, courses as part of module	BWM 20.1 Basics of organizational management and organizational development BWM 20.2 Change management in SMEs
Module's scope	<p>Basics of organizational theory and organizational development</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts related to organizational theory</li> <li>• Basics of process structure and organization</li> <li>• Structural and organizational characteristics of SMEs</li> <li>• Goals, procedures, and instruments of process management</li> <li>• Tasks, goals, and basic concepts related to organizational development</li> </ul> <p>Change Management in SMEs</p> <ul style="list-style-type: none"> <li>• Theories of organizational changes in companies</li> <li>• Goals and theories related to change management</li> <li>• Strategy, organizational structure, corporate culture, and technology as areas of activity in change management</li> <li>• Obstacles and success factors of change management</li> <li>• Characteristics of change management in SMEs</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to discuss tasks, goals, and basic concepts related to organizational theory</li> <li>• be able to present and apply the basics of process structure and organization</li> <li>• be able to compare and critically discuss characteristic organizational features of SMEs</li> <li>• be able to present and apply goals, procedures, and instruments of process management</li> <li>• analyze and discuss tasks, goals, and basic concepts related to organizational development</li> <li>• be able to differentiate and evaluate theories of organizational changes in companies</li> <li>• be able to present goals and theories related to change management</li> <li>• be able to analyze and assess strategy, organizational structure, corporate culture, and technology as areas of activity in change management</li> <li>• be able to describe and analyze the obstacles and success factors of change management</li> <li>• be able to identify and evaluate the characteristics of change management in SMEs</li> </ul>
Academic Year (AY)	4. AY

Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	7
Total hours	175 (62 full-time course / 113 self-study)
Module type (obligatory, optional, etc.)	Obligatory module
Module's applicability	
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Written exam, 120 min
Grade's contribution to the total grade	3.7 % (7/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Vahs, D.: Organisation ein Lehr- und Managementbuch. Stuttgart</li> <li>• Lauer, T.: Change-Management. Grundlagen und Erfolgsfaktoren. Berlin, Heidelberg</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Schmelzer, H. J. / Sesselmann, W.: Geschäftsprozessmanagement in der Praxis. Kunden zufrieden stellen, Produktivität steigern, Wert erhöhen. München</li> </ul>

### 7.3 Elective Modules

Module No./Code	BWM 21
Module name	Cradle to Cradle and green innovation in SMEs
If necessary, courses as part of module	BWM 21.1 Cradle to Cradle BWM 21.1 Innovation management
Module's scope	<p>Cradle to Cradle</p> <ul style="list-style-type: none"> <li>• Basics of Circular economy, biosphere circular, technosphere circular</li> <li>• Cradle to Cradle approach</li> <li>• Cradle to Cradle design concept</li> </ul> <p>Innovation management</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts in the field of innovation management</li> <li>• Innovation strategy with regard to sustainability</li> <li>• Innovation policy</li> <li>• Innovation processes</li> <li>• Technology management</li> <li>• Legal aspects of innovation management</li> <li>• Creating green innovation</li> <li>• Structural features of innovation in SMEs</li> <li>• Planning, implementing, and control of innovation</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• describe the basics of the environmental and circular economy debate</li> <li>• explain how sustainability and circular economy actions align with vision, strategy and sustainability programmes.</li> <li>• understand the cradle to cradle concept, place it in the sustainability discourse and be able to apply it.</li> <li>• critically discuss the opportunities and limitations of the cradle to cradle concept</li> <li>• be able to discuss the tasks, goals, and basic concepts in the field of innovation management</li> <li>• be able to develop innovation strategies and policies based on a corporate sustainability strategy and discuss them in a critical way, taking into account the structural characteristics of SMEs</li> <li>• be able to define the processes related to innovation</li> <li>• be able to classify and evaluate technology management as part of innovation management</li> <li>• understand and take into account the legal aspects of innovation management, especially patent and competition law, as a framework and design factor</li> <li>• be able to describe and create a cycle of planning, implementation, and control of innovation</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY

Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (52 full-time course / 98 self-study)
Module type (obligatory, optional, etc.)	Elective module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement points	Written exam, 120 min
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, seminar, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• McDonough, W./Braungart, M.: Cradle to Cradle: Remaking the way we make things. New York</li> <li>• Tonelli, M./Cristoni N.: Strategic management and the circular economy. New York</li> <li>• Kaschny, M. / Nolden, M. / Schreuder, S.: Innovationsmanagement im Mittelstand. Strategien, Implementierung, Praxisbeispiele, Wiesbaden</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Hauschildt, J. / Salomo, S. / Schulz, C. / Kock, A. Innovationsmanagement, München</li> </ul>

Module No./Code	BWM 22
Module name	Sustainable Entrepreneurship
If necessary, courses as part of module	BWM 22.1 Basics of sustainable entrepreneurship BWM 22.1 Start-up and succession of sustainable business
Module's scope	<p>Basics of sustainable entrepreneurship</p> <ul style="list-style-type: none"> <li>• Basic concepts, tasks, and goals of sustainable entrepreneurship</li> <li>• The relationship between ethics and economy</li> <li>• Corporate Social Responsibility and sustainable development</li> <li>• Circular Economy and sustainable business models</li> <li>• Social Entrepreneurship</li> <li>• Female (sustainable) entrepreneurship</li> </ul> <p>Start-up and succession of sustainable business</p> <ul style="list-style-type: none"> <li>• Entrepreneurs, opportunities, and risks related to entrepreneurship, resources, organization, and environment as basic elements of entrepreneurship</li> <li>• The process of establishing a business</li> <li>• Special features of company succession for SMEs</li> <li>• Business plan as an instrument helpful in structuring the establishment and succession of a company</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to describe the basic concepts, tasks, and goals of entrepreneurship</li> <li>• be able to discuss and evaluate the relationship between ethics and economy</li> <li>• be able to recognize and critically discuss corporate responsibility and sustainability as a desirable orientation for entrepreneurship</li> <li>• be able to explain and to discuss different motivations behind sustainable entrepreneurial activity and business models, supporting sustainable entrepreneurship</li> <li>• be able to apply and critically discuss corporate responsibility instruments, such as CSR and Corporate Governance</li> <li>• be able to discuss issues such as: entrepreneurs, opportunities, and risks related to entrepreneurship, resources, organization, and environment as basic elements of entrepreneurship</li> <li>• be able to describe and evaluate the process of establishing a business</li> <li>• be able to demonstrate and apply the characteristics of business succession for SMEs</li> <li>• be able to apply and evaluate business plan as a structuring instrument of business start-up and succession</li> </ul>
Academic Year (AY)	4. AY

Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (52 full-time course / 98 self-study)
Module type (obligatory, optional, etc.)	Elective module
Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement points	Presentation and oral exam
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, seminar, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Fueglistaller, U. / Müller C./ Müller S./ Volery T: Entrepreneurship. Modelle, Umsetzung, Perspektiven. Mit Fallbeispielen. Wiesbaden</li> <li>• Göbel, E.: Unternehmensethik. Grundlagen und praktische Umsetzung, Stuttgart</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Navatz, F.: Environment, Climate Change and Green Entrepreneurship. A Journey Towards Sustainable Development. New York</li> </ul>

Module No./Code	BWM 23
Module name	Business English (intensification)
If necessary, courses as part of module	BWM 23.1 Business English (intensification)
Module's scope	<ul style="list-style-type: none"> <li>• Making Decisions</li> <li>• People Skills: Stress</li> <li>• Management Scenario: Pitch and persuade</li> <li>• Emailing</li> <li>• Making an Impact</li> <li>• Out and About</li> <li>• People Skills: Delegation</li> <li>• Management Scenario: Change champion</li> <li>• Teleconferencing</li> <li>• Negotiating Deals</li> <li>• People Skills: Mediation</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to make decisions in difficult situations during discussions</li> <li>• be able to analyze the attitude towards stress in the workplace</li> <li>• be able to choose effective pitching techniques</li> <li>• be able to create and evaluate business e-mails, create appropriate e-mails</li> <li>• be able to create and analyze the appropriate start of a presentation; follow the basic rhetorical principles</li> <li>• be able to prepare information for delegation purposes in management</li> <li>• be able to make telephone conversations and video conferences, summarize conversations, and deal with critical situations</li> <li>• be able to plan and lead negotiations</li> <li>• know and be able to analyze the basics of mediation</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (64 full-time course / 86 self-study)
Module type (obligatory, optional, etc.)	Elective module
Module's applicability	As an interdisciplinary module, it serves the acquisition of soft skills and helps in understanding English specialist texts during the course.
Requirements for participation	Participation in interdisciplinary module BWÜ 2
Person responsible for the module	N.N.



Name(s) of the teacher(s)	N.N.
Course language	English
Exam type / requirements for awarding academic achievement points	Written exam (90 min) and oral exam (20 min)
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Powell, M./Allison, J.: In Company 3.0 – Upper Intermedi-ate Student's Book Pack (B2+). Macmillan Publishing. London</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Schofield, J.: Double Dealing. Intermediate Business English Course. Summertown Publishing Ltd.</li> <li>• Stock (Hrsg.): Business Spotlight. Englisch für den beruflichen Erfolg. Kwartalnik. München</li> </ul>

Module No./Code	BWM 24
Module name	Introduction to business computing
If necessary, courses as part of module	BWM 24.1: Basics of business computing BWM 24.2: Digitization of business processes
Module's scope	<p>Basics of business computing</p> <ul style="list-style-type: none"> <li>• Tasks, goals, and basic concepts related to business computing</li> <li>• Relationship between information technology and organization</li> <li>• Modeling methods</li> <li>• Basics of software development</li> <li>• Operating application systems</li> </ul> <p>Digitization of business processes</p> <ul style="list-style-type: none"> <li>• Communication technology and network infrastructures</li> <li>• Digitization and networking of products</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to describe the tasks, goals, and basic concepts related to business computing</li> <li>• be able to explain and discuss the relationship between an organization and information technology</li> <li>• be able to present, select, and apply modeling methods</li> <li>• be able to describe and evaluate the basics, activities, and process models of software development</li> <li>• be able to structure and explain operational application systems</li> <li>• be able to present communication technology and network infrastructures as a condition for digitization</li> <li>• be able to recognize and critically discuss the opportunities and threats related to digitization and networking of products</li> <li>• be able to present and assess the advantages and disadvantages of process digitization using ERP systems</li> <li>• be able to compare and assess the possibilities and limitations of digitization of value chains and business models</li> </ul>
Academic Year (AY)	4. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (52 full-time course / 98 self-study)
Module type (obligatory, optional, etc.)	Elective module

Module's applicability	The module is not a necessary requirement for the successful completion of the remaining modules of this major.
Requirements for participation	- none -
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German
Exam type / requirements for awarding academic achievement	Portfolio with presentation
Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	Lectures, practical classes, self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading (latest edition in each case):</p> <ul style="list-style-type: none"> <li>• Scharzer, B. / Krcmar, H.: Wirtschaftsinformatik: Grundlagen betrieblicher Informationssysteme. Stuttgart</li> <li>• Barton, T. / Müller, C. / Seel, C. (Hrsg.): Digitalisierung in Unternehmen. Von den theoretischen Ansätzen zur praktischen Umsetzung. Wiesbaden</li> </ul> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Weber, P. / Gabriel, R. / Lux, T. / Menke K: Basics in Business Informatics. Stuttgart</li> </ul>

## 7.4 Practice-integrating Study Modules

Module No./Code	BPR 25
Module name	Reflections on practice 1
If necessary, courses as part of module	
Module's scope	<p>Module Reflections on Practice 1 combines business economics with business/professional tasks and guides students towards scientific analysis of their professional activity.</p> <p>As part of their reflections on practice, students should primarily be able to use the methodological knowledge acquired in the business modules listed below to solve problems of low complexity as found in operational practice.</p> <ul style="list-style-type: none"> <li>• BWM 5 Basics of general economics</li> <li>• BWM 6 Basics of environmental economics</li> <li>• BWM 7 Basics of business administration</li> <li>• BWM 8 Basics of human resource management in SMEs</li> <li>• BWM 9 Sustainable Marketing</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to present findings from operational practice</li> <li>• be able to combine it with the basic methods, procedures, and management instruments originating from a module of choice (BWM 5 to BWM 9)</li> </ul>
Academic Year (AY)	1. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	6
Total hours	150 (28 full-time course / 122 self-study)
Module type (obligatory, optional, etc.)	Practical module (obligatory)
Module's applicability	
Requirements for participation	Participation in all modules from BWM 5 to BWM 9
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N. (Supervisor of the Reflections on Practice module)
Course language	German
Exam type / requirements for awarding academic achievement	Portfolio with an expert discussion



Grade's contribution to the total grade	3.3 % (6/180)
Teaching and learning methods	guided self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading * (current edition in each case):</p> <ul style="list-style-type: none"> <li>Balzert, H. / Schäfer, C. / Schröder, M. / Kern, U.: Wissenschaftliches Arbeiten. Ethik, Inhalt &amp; Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentation. Berlin</li> </ul> <p>* and literature indicated in individual modules</p>

Module No./Code	BPR 26
Module name	Reflections on practice 2
If necessary, courses as part of module	
Module's scope	<p>Module Reflections on Practice 2 combines business economics with business/professional tasks and guides students towards scientific analysis of their professional activity.</p> <p>As part of their reflection on practice, students should primarily focus on the methodological knowledge acquired in the following business modules related to basic issues of low to medium complexity resulting from business practice.</p> <ul style="list-style-type: none"> <li>• BWM 10 External accounting</li> <li>• BWM 11 Sustainable financing and Investments in SMEs</li> <li>• BWM 12 Basics of commercial and environmental law Materials management</li> <li>• BWM 13 Internal accounting and basics of business taxation</li> <li>• BWM 14 Strategic Sustainability Management</li> <li>• In addition, it is possible to choose topics from the modules of the first academic year (BWM 5 - BWM 9).</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to obtain information on practical activities in a company as well as process and document it,</li> <li>• be able to combine it with the basic management methods, procedures, and instruments from a module of choice (BWM 5 to BWM 14)</li> <li>• be able to present key results</li> </ul>
Academic Year (AY)	2. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	7
Total hours	175 (4 full-time course / 171 self-study)
Module type (obligatory, optional, etc.)	Practical module (obligatory)
Module's applicability	
Requirements for participation	Participation in all modules from BWM 5 to BWM 14
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N. (Supervisor of the Reflections on Practice module)
Course language	German



Exam type / requirements for awarding academic achievement	Portfolio with presentation and an expert discussion
Grade's contribution to the total grade	3.8 % (7/180)
Teaching and learning methods	guided self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading * (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Klein, A.: Wissenschaftliches Arbeiten im Dualen Studium. Stuttgart</li> </ul> <p>* and literature indicated in individual modules</p> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Balzert, H. / Schäfer, C. / Schröder, M. / Kern, U.: Wissenschaftliches Arbeiten. Ethik, Inhalt &amp; Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentations-</li> </ul>

Module No./Code	BPR 27
Module name	Reflections on practice 3
If necessary, courses as part of module	
Module's scope	<p>Module Reflections on Practice 3 combines business economics with business/professional tasks and guides students towards deep scientific analysis of their professional activity.</p> <p>As part of their reflection on practice, students should primarily focus on the methodological knowledge acquired so far and as part of the following business modules related to the basic issues of medium complexity resulting from business practice.</p> <ul style="list-style-type: none"> <li>• BWM 15 Sustainable Supply Chain Management</li> <li>• BWM 16 Human resources development in SMEs</li> <li>• BWM 17 Qualifications of trainers in SMEs</li> </ul>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to identify economic problems and tasks of medium complexity</li> <li>• be able to analyze states, processes, or situations based on previously acquired knowledge in the field of business management</li> <li>• be able to take into account test results</li> <li>• identify states, processes, or situations related to operational activities based on methods and principles</li> <li>• be able to reasonably propose project solutions or suggestions</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	8
Total hours	200 (4 full-time course / 196 self-study)
Module type (obligatory, optional, etc.)	Practical module (obligatory)
Module's applicability	
Requirements for participation	Participation in all modules from BWM 5 to BWM 22
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N. (Supervisor of the Reflections on Practice module)
Course language	German
Exam type / requirements for awarding academic achievement	Reflections on practice



Grade's contribution to the total grade	4.4 % (8/180)
Teaching and learning methods	guided self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading * (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Klein, A.: Wissenschaftliches Arbeiten im Dualen Studium. Stuttgart</li> <li>• Balzert, H. / Schäfer, C. / Schröder, M. / Kern, U.: Wissenschaftliches Arbeiten. Ethik, Inhalt &amp; Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentation. Berlin</li> <li>• Eisend, M./Kuß, A.: Grundlagen empirischer Forschung. Zur Methodologie in der Betriebswirtschaftslehre. Wiesbaden</li> </ul> <p>* and literature indicated in individual modules</p> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Kornmeier, M.: Wissenschaftstheorie und Wissenschaftliches Arbeiten: Eine Einführung für Wirtschaftswissenschaftler. Heidelberg</li> <li>• Atteslander, P.: Methoden der empirischen Sozialforschung. Berlin</li> <li>• Schnell, R./Hill, P. B./Esser, E.: Methoden der empirischen Sozialforschung. München</li> <li>• Flick, U./von Kardorff, E./Steinke, I. (Hrsg.): Qualitative Forschung. Reinbek</li> </ul>

Module No./Code	BPR 29
Module name	Capstone project
If necessary, Courses as part of module	
Module's scope	<p>The Capstone project includes a complex operational, practical problem, which is approached in an application-oriented and multidisciplinary manner, as far as possible, on the basis of the contents and competences acquired during the course. The work is carried out in groups (teams) of students with 4 to 5 participants.</p> <p>In terms of content, the students participating in the Capstone project should work on the knowledge acquired in all business modules from the first three years of study that have been completed so far, which is highly complex in relation to operational problems.</p>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to identify economic problems and tasks of high complexity</li> <li>• be able to analyze structures in complex practical problems</li> <li>• be able to select and justify relevant theories, models, methods, or tools for solving problems</li> <li>• be able to create and evaluate solutions to problems based on theoretical foundations</li> <li>• be able to reflect on the experience gained from teamwork processes</li> <li>• be able to discuss their own solutions to problems, including issues such as practical relevance, ethical</li> </ul>
Academic Year (AY)	3. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	7
Total hours	175 (32 full-time course / 143 self-study)
Module type (obligatory, optional, etc.)	Practical module (obligatory)
Module's applicability	
Requirements for participation	Participation in all modules from BWM 5 to BWM 20
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N.
Course language	German

Exam type / requirements for awarding academic achievement	Portfolio with presentation and an expert discussion
Grade's contribution to the total grade	3.8 % (7/180)
Teaching and learning methods	guided self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading * (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Klein, A.: Wissenschaftliches Arbeiten im Dualen Studium. Stuttgart</li> <li>• Balzert, H. / Schäfer, C. / Schröder, M. / Kern, U.: Wissenschaftliches Arbeiten. Ethik, Inhalt &amp; Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentation. Berlin</li> <li>• Eisend, M./Kuß, A.: Grundlagen empirischer Forschung. Zur Methodologie in der Betriebswirtschaftslehre. Wiesbaden</li> </ul> <p>* and literature indicated in individual modules</p> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Kornmeier, M.: Wissenschaftstheorie und Wissenschaftliches Arbeiten: Eine Einführung für Wirtschaftswissenschaftler. Heidelberg</li> <li>• Atteslander, P.: Methoden der empirischen Sozialforschung. Berlin</li> <li>• Schnell, R./Hill, P. B./Esser, E.: Methoden der empirischen Sozialforschung. München</li> <li>• Flick, U./von Kardorff, E./Steinke, I. (Hrsg.): Qualitative Forschung: ein Handbuch. Reinbek</li> </ul>

Module No./Code	BPR 30
Module name	Reflections on practice 4
If necessary, courses as part of module	
Module's scope	<p>Module Reflections on practice 4 is aimed at intensive preparation for writing a BA thesis. In the fourth (last) year of study, students should be able individually work on more complex business problems, in a manner similar to the previous Reflections on practice modules (BPR 1 - BPR 3). In addition to scientifically sound analysis of the available material and existing problems, the focus should also be on the application and, if necessary, the reasonable extension or continuation of the methods, procedures, and instruments used to solve or create tasks or issues of operational importance. As part of this module, it is also possible to use reflections that go beyond the module's scope, analyses, or evaluations in order to expand the diversity of perspectives for the purpose of task and problem processing.</p> <p>As part of this module, in terms of substance, students should use the knowledge acquired in all business modules completed so far.</p>
Learning outcomes	<p>Students should:</p> <ul style="list-style-type: none"> <li>• be able to analyze and estimate demanding tasks and operational problems based on sound scientific foundations and use innovative solutions as an extension or continuation of the applied methods, procedures, and instruments</li> <li>• be able to critically reflect on issues related to the assumptions of the module or go beyond it to carry out analyzes or assessments to increase the diversity of perspectives</li> </ul>
Academic Year (AY)	4. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	8
Total hours	200 (4 full-time course / 196 self-study)
Module type (obligatory, optional, etc.)	Practical module (obligatory)
Module's applicability	
Requirements for participation	Participation in all modules from BWM 5 to BWM 24
Person responsible for the module	Prof. Dr. Joachim von Kiedrowski

Name(s) of the teacher(s)	currently no information available (Supervisor of the Reflections on Practice module)
Course language	German
Exam type / requirements for awarding academic achievement	Reflections on practice
Grade's contribution to the total grade	4.4 % (8/180)
Teaching and learning methods	Self-study with care
Special information (e.g. online classes, excursions into practice)	- none -
Literature	<p>Obligatory reading * (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Klein, A.: Wissenschaftliches Arbeiten im Dualen Studium. Stuttgart</li> <li>• Balzert, H. / Schäfer, C. / Schröder, M. / Kern, U.: Wissenschaftliches Arbeiten. Ethik, Inhalt &amp; Form wiss. Arbeiten, Handwerkszeug, Quellen, Projektmanagement, Präsentation. Berlin</li> <li>• Eisend, M./Kuß, A.: Grundlagen empirischer Forschung. Zur Methodologie in der Betriebswirtschaftslehre. Wiesbaden</li> </ul> <p>* and literature indicated in individual modules</p> <p>Recommended additional reading (current edition in each case):</p> <ul style="list-style-type: none"> <li>• Kornmeier, M.: Wissenschaftstheorie und Wissenschaftliches Arbeiten: Eine Einführung für Wirtschaftswissenschaftler. Heidelberg</li> <li>• Atteslander, P.: Methoden der empirischen Sozialforschung. Berlin</li> <li>• Schnell, R./Hill, P. B./Esser, E.: Methoden der empirischen Sozialforschung. München</li> <li>• Flick, U./von Kardorff, E./Steinke, I. (Hrsg.): Qualitative Forschung: ein Handbuch. Reinbek</li> </ul>

## 7.5 Bachelor's Thesis

Module No./Code	BWM 31
Module name	Bachelor's thesis
If necessary, courses as part of module	
Module's scope	
Learning outcomes	Students should (based on the knowledge acquired during studies) be able to register, analyze, and evaluate problematic, interdisciplinary, application-oriented problems using scientific methods, procedures, and instruments in an independent manner within the planned time, as well as develop solutions to problems and present in writing the procedure and results in accordance with scientific standards.
Academic Year (AY)	4. AY
Module's duration	0.5 AY
Module's availability	In each academic year
ECTS points awarded	12
Total hours	300 (0 full-time course / 300 self-study)
Module type (obligatory,	Obligatory module
Module's applicability	
Requirements for participation	Meeting recruitment requirements in accordance with study and examination regulations
Person responsible for the module	N.N.
Name(s) of the teacher(s)	N.N. (Bachelor's thesis supervisor)
Course language	German
Exam type / requirements for awarding academic achievement	Bachelor's thesis
Grade's contribution to the total grade	6.6 % (12/180)
Teaching and learning methods	guided self-study
Special information (e.g. online classes, excursions into practice)	- none -
Literature	The supervisors provide students with specific guidelines on the selection and use of literature depending on the topic of the BA thesis.

## 8. Transition from the VET program “Commercial Specialist in Sustainable Management for SMEs”

### 8.1 Introduction

The dual Bachelor's degree program “Business Administration and Sustainable Management for SMEs” was designed as a 3-stage degree program in such a way that the content of the VET program “Commercial specialist in Sustainable Management for SMEs” is an integral part of the degree program and therefore the academic achievements from the VET program can be recognized.

### 8.2 Scope and crediting potential of the VET program “Commercial specialist in Sustainable Management for SMEs”

The VET program “Commercial specialist in Sustainable Management for SMEs” consists of 5 modules, which are listed in the table below. Assuming that each individual hour of lectures requires a further hour of preparation and follow-up work in self-study, this results in a total workload of 600 hours. If one credit point is awarded for 25 hours of workload, this results in a total recognition potential of 48 credit points.

No.	Area of Action	Presence (h)	Self study (h)	ECTS
1	Analyzing and promoting the competitiveness of companies acting sustainably	100	100	8
2	Designing marketing according to a sustainability-oriented strategy	100	100	8
3	Organizing business accounting, controlling as well as financing and investment considering sustainability	144	144	12
4	Designing human resources management and leading employees	140	140	11,2
5	Qualifications of trainers in SMEs	116	116	9
	<b>Total</b>	<b>600</b>	<b>600</b>	<b>48</b>

### 8.3 Transfer of credit points from VET-Program to modules of the bachelor study program

Academic study programs are generally structured differently from VET programs. They have a more pronounced modularization than VET programs. Therefore, the modules of academic study programs with 5-7 credit points are usually smaller than VET programs, whose modules often have a scope of up to 12 credit points.

As a result, there are no absolutely identical modules for which the credit points can be transferred 1:1. It is therefore necessary to check which modules of the study program are covered by which learning units of the VET program. In the 3Stage Study Program designed here, 8 Modules of the first 3 years with a scope of 49 credit points can be recognized (see the table below).

Module No.	Module / Study unit	Credit Points (CP) Academic year (AY)				Workload in hours		Total Hours
		1.	2.	3.	4.	Hours Full-time course	Hours Self-studies	
<b>Subject specific core modules</b>								
<b>BWM 7 Basics of business administration</b>		<b>5</b>				<b>46</b>	<b>79</b>	<b>125</b>
BWM 7.1	Basics of business administration					46	79	
<b>BWM 9 Sustainable marketing</b>		<b>6</b>				<b>58</b>	<b>92</b>	<b>150</b>
BWM 9.1	Sustainable marketing					58	92	
<b>BWM 10 External accounting</b>			<b>7</b>			<b>62</b>	<b>113</b>	<b>175</b>
BWM 10.1	Accounting					24	43	
BWM 10.2	Annual financial statement, income statement, and balance sheet					38	70	
<b>BWM 11 Sustainable financing and investment in SMEs</b>			<b>6</b>			<b>58</b>	<b>92</b>	<b>150</b>
BWM 11.1	Sustainable financing					20	34	
BWM 11.2	Sustainable investment					38	69	
<b>BWM 12 Basics of commercial and environmental law</b>			<b>6</b>			<b>58</b>	<b>92</b>	<b>150</b>
BWM 12.1	Basics of commercial law					30	48	
BWM 12.2	Basics of environmental protection law					28	44	
<b>BWM 14 Strategic Sustainability Management</b>			<b>6</b>			<b>52</b>	<b>98</b>	<b>150</b>
BWM 14.1	Strategic Sustainability Management					52	98	
<b>BWM 16 Human resources development in SMEs</b>				<b>6</b>		<b>48</b>	<b>102</b>	<b>150</b>
BWM 16.1	Human resources development in SMEs					48	102	
<b>BWM 17 Qualifications of trainers in SMEs</b>				<b>7</b>		<b>72</b>	<b>103</b>	<b>175</b>
BWM 17.1	Qualifications of trainers in SMEs					72	103	
<b>CP</b>		<b>11</b>	<b>25</b>	<b>13</b>	<b>0</b>			

The learning content and skills that can be credited from the continuing education program to the Bachelor study program are distributed across different modules and course units due to the structural differences in the structure of the program. In the following table, the VET modules and course units that can be credited are allocated to the Bachelor's modules. The allocation is shown in the following table.

Module No.	Module / Study unit	Credit Points (CP)			VET Module (M) / Learning Unit (LU)
		Academic year (AY)			
		1.	2.	3.	
<b>Subject specific core modules</b>					
BWM 7	Basics of business administration	5			<b>M 1: Analyzing and promoting the competitiveness of companies acting sustainably</b> LU 1: Consider the importance of companies in economic performance LU 2: Assess economic relationships and evaluate their influence on corporate goals considering sustainability LU 4: Assess operational functions and interpret their interaction in the context of corporate goals considering sustainability LU 5: Support green business start-ups and various forms of cooperation and take into account corporate legal forms in the further development of the company <b>M 2: Designing marketing according to a sustainability-oriented strategy</b> LU 1: Develop and justify sustainability-oriented marketing goals with the help of market, environmental and company analyses
BWM 8	Human resources management in SMEs	7			<b>M 4: Designing human resources management and leading employees</b> LU 1: Develop concepts for establishing and expanding a sustainability-oriented corporate culture and supporting the implementation processes LU 2: Align and implement personnel requirements planning, considering strategic company goals LU 3: Develop and implement a personnel marketing concept, define criteria for personnel selection, recruit employees LU 5: Carry out personnel deployment in compliance with individual and collective labour law and other legal provisions LU 6: Align personnel development with the strategic corporate goals and thereby recognize and promote the potential of the employees LU 7: Carry out personnel administration, in particular remuneration, considering incentive and remuneration systems as well as the applicable tax and social law provisions LU 8: Implement management models and tools for staff management LU 9: Analyze and optimize human resources and personnel management
BWM 9	Sustainable marketing	6			<b>M 1: Analyzing and promoting the competitiveness of companies acting sustainably</b> LU 2: Assess economic relationships and evaluate their influence on corporate goals considering sustainability LU 3: Support the development and implementation of sustainability-oriented strategic corporate goals <b>M 2: Designing marketing according to a sustainability-oriented strategy</b> LU 2: Prepare sustainability-oriented marketing strategies LU 3: Select marketing instruments for achieving sustainability-oriented marketing goals in the context of price, product, performance, distribution and communication policies, human resources
BWM 10	External accounting		7		<b>M 3: Organizing business accounting, controlling as well as financing and investment considering sustainability</b> LU 1: Design financial accounting in accordance with the principles of proper accounting and prepare it ready for decision LU 2: Design cost and performance accounting and prepare the results ready for decision LU 7: Analyze and optimize business accounting

Module No.	Module / Study unit	Credit Points (CP) Academic year (AY)			VET Module (M) / Learning Unit (LU)
		1.	2.	3.	
BWM 11 Sustainable financing and investment in SMEs			6		<b>M 3: Organizing business accounting, controlling as well as financing and investment considering sustainability</b>  LU 5: Carry out investment calculations and develop and explain financing proposals LU 6: Develop liquidity planning and ensure liquidity security, in particular by means of receivables management
BWM 12 Basics of commercial and environmental law			6		<b>M 1: Analyzing and promoting the competitiveness of companies acting sustainably</b>  LU 6: Observe and apply the legal provisions of commercial law as well as environmental law in the company and in relationships with customers and suppliers <b>M 4: Designing human resources management and leading employees</b> LU 4: Conclude and terminate contractual relationships to ensure personnel requirements
BWM 14 Strategic Sustainability Management			6		<b>M 1: Analyzing and promoting the competitiveness of companies acting sustainably</b>  LU 2: Assess economic relationships and evaluate their influence on corporate goals considering sustainability LU 3: Support the development and implementation of sustainability-oriented strategic corporate goals
BWM 16 Human resources development in SMEs			6		<b>M 4: Designing human resources management and leading employees</b> LU 1: Develop concepts for establishing and expanding a sustainability-oriented corporate culture and supporting the LU 2: Align and implement personnel requirements planning, <b>considering strategic company goals</b> LU 3: Develop and implement a personnel marketing concept, define criteria for personnel selection, recruit employees LU 5: Carry out personnel deployment in compliance with individual and collective labour law and other legal provisions LU 6: Align personnel development with the strategic corporate goals and thereby recognize and promote the potential of the LU 7: Carry out personnel administration, in particular remuneration, considering incentive and remuneration systems as LU 8: Implement management models and tools for staff management LU 9: Analyze and optimize human resources and personnel management
BWM 17 Qualifications of trainers in SMEs			7		<b>M 5: Qualifications of trainers in SMEs</b> LU 1: Check Training requirements and plan training LU 2: Prepare Training and recruit trainees LU 3: Carry out Training LU 4: Complete Training
CP		11	25	13	

## 9. Recognition of academic achievements in the Bachelor study program for the VET program

The Bachelor study program “Business Administration and Sustainable Management for SMEs” covers all learning content and competencies of the continuing education program, so that the VET program “Commercial Specialist in Sustainable Management for SMEs” can also

be obtained as part of the 3 Stage Program through recognition of the study modules by the examination board of the respective VET Training Institute.

The earliest possible time for acquiring the VET qualification within the framework of recognition would be after 2.5 to 3 years (or 5th or 6th semester), depending on the course of study.