# Curriculum & Syllabi Handbook
# MSc International Accounting, Controlling and Taxation (IACT)

Hochschule Reutlingen
Reutlingen University

AACSB ACCREDITED

ESB BUSINESS SCHOOL

# Contents

# 1. Qualification Profile

<u>**Aims of the programme**</u>

The master's degree programme 'International Accounting, Controlling & Taxation' is designed to enhance and broaden graduates' competencies, enabling them to work in internationally-operating companies and to shape international business activities from the perspective of finance and (internal and external) accounting. This is also with the perspective of assuming management responsibility. In addition, the programme prepares students for a career in auditing or tax consultancy. For this purpose, students acquire practical business and management skills as well as develop an international business mindset throughout the course of their studies.

The concept of the programme is to deepen the knowledge and competencies gained from a business bachelor's degree with the extended focus on accounting, controlling and taxation. In addition, on completion of their studies, all students will be able to demonstrate several months of international experience.

The curriculum is internationally-oriented in terms of structure and content. Particular emphasis is placed on an in-depth understanding of the strategies, concepts and processes of companies in their activities within an international context.

<u>**Degree awarded**</u>
Master of Science (MSc)

<u>**Duration of studies**</u>

1.5 years/ 3 semesters, 90 credits (ECTS).

<u>**Competency goals (CGs) according to AACSB**</u>

The overall competency goals and objectives of ESB degree programmes have evolved from the ESB Business School mission and are subject to continuous quality assurance processes.

*'Within an educational environment that is truly international, we develop leaders who shape global business practice and society responsibly.'*

Derived from this target, ESB Business School is committed to achieving distinct learning outcomes in individual programmes. The quality of teaching and learning is measured along these outcomes. The programme goals are rendered in English and follow the international quality standards of AACSB (Association to Advance Collegiate Schools of Business). On the basis of assessment results, curricular improvements may be deemed necessary and thus implemented to help improve learning and teaching within the degree programme and in line with the educational mission of ESB Business School.

The defined competency goals (and objectives) for all ESB programmes include:

- Language proficiency
- Intercultural competence
- Ethical behaviour

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- Problem-solving competence
- Functional and methodological competence
- Digital skills in functional and/ or methodological context

## Table 1: Competency goals and objectives IACT

| LANGUAGE PROFICIENCY | INTERCULTURAL COMPETENCE | ETHICAL BEHAVIOUR | PROBLEM-SOLVING COMPETENCE | FUNCTIONAL COMPETENCE | METHODOLOGICAL COMPETENCE |
|---|---|---|---|---|---|
| COMPETENCY GOAL 1 | COMPETENCY GOAL 2 | COMPETENCY GOAL 3 | COMPETENCY GOAL 4 | COMPETENCY GOAL 5 | COMPETENCY GOAL 6 DIGITAL SKILLS |
| **IACT graduates** are proficient in at least one foreign language (admission requirement). | … are interculturally competent. | … are able to manage complex, ethical and legal issues expertly in their professional field and in wider, environmental contexts. | … are skilled at solving complex problems in the domain of international business development. | …are familiar with national and international accounting rules. | …have the skills to apply advanced data analysis. |
| | … reflect upon the cultural context and its complexities when making decisions in a global business environment. | … are reflexively aware of ethical and legal issues in their professional field. They are able to critically analyze these issues on the basis of normative theory or models. | … analyse complex problems and develop innovative and viable solutions in the domain of international business development. | | …have an understanding of advanced data analysis techniques. |
| | Measure embedded in module M2.4.2 Intercultural Management, assessed by way of IES online test | Measure embedded in module M1.5 Business Ethics, assessed by way of presentation and written exam | Measure embedded in module M 4.2 Master Thesis; assessment by academic supervisor and non-bias reviewer | Measure embedded in module M1.3.1 Int. Accounting, assessed by way of exam questions | Measure embedded in module M1.1 International Business Research, assessed by way of case study |

## *Qualification profile of graduates*

IACT graduates will possess sound knowledge and broad-based competencies for a management career in the field of controlling and finance of internationally-operating companies, as well as in international consulting firms.

The qualification goals of the programme are in detail:

Company-oriented and structured thinking, the ability to analyse and master complex decision-making scenarios, the ability to structure and manage financing projects, to analyse and control functional units as well as professional handling of employees and customers at an international level.

Typical occupational fields are:

- Financial support for the establishment and development of new business activities, especially with an international reference

- Accounting and taxation in an international environment

- Management and financing of international business activities and functional units

- Management in an intercultural environment

Graduates of the degree programme are equally qualified in these occupational fields for work in industry, in the service sector or in consultancy, both in regular and self-employment.

The goals of the programme are in detail:
- Corporate orientation
- Structured thinking
- An ability to analyze and control complex decision scenarios
- Structuring and management of international projects
- Analysis and control of functional units

Professional fields:
- Professional functions in accounting, controlling and tax in an international environment
- Tax advisory
- Auditing
- Consulting

## 2. Study Structure

| For students with study programme-related international experience | |
|---|---|
| **1+2** | Lectures, seminars and workshops in German and English |
| **3** | Master's thesis usually in cooperation with a company |

| For students without course-related international experience | |
|---|---|
| **1+2** | Lectures, seminars and workshops in German and English |
| **3** | International internship semester or semester abroad, also possible for students with study-related experience abroad. |
| **4** | Master's thesis usually in cooperation with a company |

## 3. Overview: Modules and Courses

| Module | Modules and courses | ECTS in Semester 1. | 2. | 3. | 4. | SWS/ h per week | Self study | Total workload (hrs) | Type of course | Language | Assess-ment | Weight of grade |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **M1.1** | **International Business Research** | **6** | | | | **6** | **90** | **180** | | | **PA** | **6/90** |
| | Data Analytics | | | | | 4 | **60** | 120 | Seminar | German | | |
| | Business Research | | | | | 2 | **30** | 60 | Seminar | Engl. | | |
| **M1.2** | **Controlling & Finance** | **8** | | | | **8** | **120** | **240** | | | **CA / RE / KL (1h)** | **8/90** |
| | International Controlling | | | | | 4 | 60 | 120 | Lecture/ Seminar | German | CA | |
| | International Finance | | | | | 4 | 60 | 120 | Lecture/ Seminar | Engl. | RE/KL (1h) | |
| **M1.3** | **Accounting & Tax** | **7** | | | | **8** | **150** | **270** | | | **KL (3,5h)** | **7/90** |
| | International Accounting | | | | | 4 | 60 | 120 | Lecture | German | | |
| | Tax Systems and Income Taxes | | | | | 4 | 90 | 150 | Lecture | German | | |
| **M1.4** | **Strategy & Business Models** | **2** | | | | **2** | **60** | **120** | **Lecture** | **Engl.** | **PA** | **2/90** |
| **M1.5** | **Business Ethics & Sustainability Management** | **5** | | | | **4** | **90** | **150** | **Seminar** | **Engl.** | **RE/ KL (1)** | **5/90** |
| **M1.6** | **Elective Business Language I (1 out of 5)** | **2** | | | | **2** | **30** | **60** | | | **CA** | **2/90** |
| M1.6.A | Business English I | 2 | | | | 2 | | | | | | 2/90 |
| M1.6.B | Business French I | 2 | | | | 2 | | | | | | 2/90 |
| M1.6.C | Business Spanish I | 2 | | | | 2 | | | | | | 2/90 |
| M1.6.D | Business Chinese I | 2 | | | | 2 | | | | | | 2/90 |
| M1.6.E | Business German I | 2 | | | | 2 | | | | | | 2/90 |
| | **Sum 1ˢᵗ semester** | **30** | | | | **28** | | **900** | | | | **30/90** |
| **M2.1** | **International Controlling Projects** | | **7** | | | **4** | **120** | **180** | | **German** | **PA / RE** | **7/90** |
| **M2.2** | **International Financial Reporting & Auditing** | | **8** | | | **8** | **90** | **210** | | | **KL (3)** | **8/90** |
| | International Financial Reporting Standards and Consolidation | | | | | 4 | | | Lecture | | | |
| | International Auditing | | | | | 4 | | | Lecture | | | |
| **M2.3** | **Tax Accounting & International Taxation** | | **4** | | | **4** | **60** | **120** | | | **KL (2)** | **4/90** |
| | Tax Accounting | | | | | 2 | | | | | | 2/90 |
| | International Taxation | | | | | 2 | | | | | | 2/90 |
| **M2.4** | **Transformation Management & Management Workshops** | | **4** | | | **4** | **60** | **120** | | | **PA / KL (2)** | **4/90** |
| | Transformation Management | | | | | 2 | | | | German | KL (2) | 2/90 |
| | Management Workshops | | | | | 2 | | | | Engl./ German | PA | 2/90 |
| **M2.5** | **Electives International Management*** | | **5** | | | **4** | **90** | **150** | **Seminar** | **Engl.** | **CA** | **5/90** |
| M2.5.A | Futures Thinking | | 5 | | | 4 | 90 | 150 | Seminar | Engl. | CA | 5/90 |

| Module | Modules and courses | ECTS in Semester | | | | SWS/h per week | Self study | Total workload (hrs) | Type of course | Language | Assessment | Weight of grade |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1. | 2. | 3. | 4. | | | | | | | |
| M2.5.B | Advanced Business Simulation | | 5 | | | 4 | 90 | 150 | Seminar | Engl. | CA | 5/90 |
| M2.5.C | Leadership | | 5 | | | 4 | 90 | 150 | Seminar | Engl. | CA | 5/90 |
| M2.5.D | Organisation Lab | | 5 | | | 4 | 90 | 150 | Seminar | German | CA | 5/90 |
| **M2.6** | **Elective Business Language II (1 out of 5)** | | **2** | | | **2** | **30** | **60** | | | **CA** | **2/90** |
| M2.6.A | Business English II | | 2 | | | 2 | | | | | | 2/90 |
| M2.6.B | Business French II | | 2 | | | 2 | | | | | | 2/90 |
| M2.6.C | Business Spanish II | | 2 | | | 2 | | | | | | 2/90 |
| M2.6.D | Business Chinese II | | 2 | | | 2 | | | | | | 2/90 |
| M2.6.E | Business German II | | 2 | | | 2 | | | | | | 2/90 |
| | **SUM 2nd semester** | | **30** | | | **28** | | **900** | | | | **30/90** |
| **M3.A** | **International Study Semester** | | | **30** | | | **900** | **900** | | Gem. intl. HS | | **30/90** |
| **M3.B** | **International Internship (compulsory for some, see StuPrO)** | | | **30** | | **2** | **870** | **900** | | | | **30/90** |
| | Internship | | | | | | | | Depending on company/country | | PB | |
| | Internship Colloquium | | | | | 2 | | 30 | Kolloqu. | Engl. | | |
| **M3.C** | **Voluntary Internship** | | | **30** | | **2** | **870** | **900** | | | | **30/90** |
| | Internship | | | | | | | | Depending on company/country | | PB | |
| | Internship Colloquium | | | | | 2 | | 30 | Kolloqu. | Engl. | | |
| | **SUM (additional) 3rd semester** | | | **30** | | **0 / 2** | **870 / 900** | **900** | | | | **30/90** |
| **M4** | **Master Thesis** | | | 30 | (30) | | 750 | 750 | . | Engl./ German | MT | 30/90 |
| **M4** | **SUM Final (3rd or 4th) Semester)** | | | **30** | **(30)** | **4** | | **900** | | | | **30/90** |
| | Summe | 30 | 30 | 30 | (30) | | | 2700 (3600) | | | | |

Abbreviations
CA    Continuous Assessment
KL    Written exam (hrs.)
MT    Master Thesis
PA    Project work
PR    Internship
RE    Presentation

\* Elective - International Management: Choose 1. Electives offered may vary each semester.

# 4. Modules and Courses

Please find below the descriptions of the modules and individual courses valid for the respective semester.

For examinations/ types of assessments, see overview table.

## M1.1 Data Analytics & Business Research

| Module | M1.1 |
|---|---|
| Semester | 1. Semester |
| Duration of module | 1 Semester |
| Type of module | Compulsory |
| Courses included in the module | M1.1.1         Data Analytics<br>M1.1.2         Business Research |
| How frequently is the module offered | 1x per semester |
| Admission require-ments | None |
| Academic level | Master |
| Transferability of the module | Eligible for foreign students with adequate command of English and German language.<br>Eligibility for other study programmes possible after prior consent of respective lecturer and availability. |
| Module coordinator/responsible professor | Prof. Dr. Yvonne Graf<br>Yvonne.Graf@Reutlingen-University.DE |
| Credits (ECTS) | 6 ECTS |
| Examination / type of assessment | Project work |
| Weighting of grade | 6/90 |

### M1.1.1 Data Analytics

| Module | M1.1.1 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | Prof. Dr. Yvonne Graf<br>Yvonne.Graf@Reutlingen-University.DE |
| Language of instruction | German |
| Credits (ECTS) | 4 ECTS |
| Total workload | 120 h (60 h attendance, 60 h self-study) |

| | |
|---|---|
| **Contact hours** | • **Professional competencies:**<br><br> o Students will be able to apply multivariate methods in order to conduct studies and respective analyses themselves.<br><br> o Students will be equipped with the ability to communicate data-driven insights to stakeholders, also via data visualization tools, and make strategic recommendations based on their analyses.<br><br>• **Methodological competencies:**<br><br> o Students will gain proficiency in using software tools for conducting data analyses.<br><br>• **Social competencies:**<br><br> o Students will learn to work collaboratively in teams and effectively communicate their findings to diverse audiences.<br><br> o The course will emphasize the importance of translating data-driven insights into actionable recommendations for policymakers and other stakeholders.<br><br>• **Personal competencies:**<br><br> o The course will cultivate critical thinking skills, such as the ability to identify biases and patterns in data.<br><br> o Students will develop confidence in their ability to analyze data and make data-driven decisions.<br><br> o Through real-world case studies and hands-on data analysis exercises, students will hone their problem-solving skills and develop a deeper understanding of how data analytics can be used to create value in various professional settings. |
| **Learning outcomes** | • 4 hours per week (SWS) |
| **Course-specific contribution to competency goals** | **CG 4:** Students will acquire the skills to identify and analyze complex business problems. This involves a deep understanding of various multivariate analysis methods and the ability to determine which ones are most appropriate for answering specific research questions. Additionally, students will learn how to prepare data for a specific multivariate method. Furthermore, they will be able to visualize data with corresponding tools.<br><br>**CG 6:** To evaluate students' data analysis competencies, an empirical research project will be assigned to small groups. It will require students to work collaboratively to analyze data and draw meaningful conclusions from their findings. |

| Content/ indicative syllabus | • Relevance of data and basics of data analyses |
|---|---|
| | • Introduction to software tool |
| | • Descriptive statistics (basics & correlation measures) |
| | • Inductive statistics (basics & multivariate analyses) |
| | • Statistics, big data, and AI |
| Teaching and learning methodology | A mixture of learning methods is applied: |
| | • Interactive teaching with discussions |
| | • Project work in small groups with written reporting |
| | • Individual work on project tasks and data files |
| Miscellaneous | Guest lecture/workshop if applicable |
| Indicative reading list | • Backhaus, K., Erichson, B., Gensler, S., Weiber, R., & Weiber, T. (2021). *Multivariate Analysemethoden: Eine anwendungsorientierte Einführung* (16th ed.). Springer Gabler. |
| | • Field, A. (2017). *Discovering Statistics Using IBM SPSS Statistics* (5th edition). SAGE Publications. |
| | • Kreis, H., Wildner, R., & Kuß, A. (2021). *Marktforschung: Grundlagen der Datenerhebung und Datenanalyse* (7th edition). Springer Gabler. |

## M1.1.2 Business Research

| Module | M1.1.2 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | Prof. Dr. Yvonne Graf |
| | Yvonne.Graf@Reutlingen-University.DE |
| Language of instruction | English |
| Credits (ECTS) | 2 ECTS |
| Total workload | 60 h (30 h attendance, 30 h self-study) |
| Contact hours | 2 hours per week (SWS) |
| Learning outcomes | • Professional competencies: |
| |    o The course will provide students with the knowledge and skills necessary to conduct rigorous business research, both in academia and in practice. |
| |    o Students will learn to design research studies and formulate research questions. |
| | • Methodological competencies: |
| |    o Students will gain proficiency in conducting literature searches, assessing the quality and relevance of sources, and |

|  | critically synthesizing existing knowledge to inform their research questions. |
|---|---|
|  | o The course will provide students with a thorough understanding of the various primary and secondary data collection methods available for business research. |
|  | • Social competencies: |
|  | o The course will promote collaboration and teamwork among students. |
|  | o Students will gain an understanding of the social and ethical implications of business research, and learn how to incorporate stakeholder perspectives in the research process. |
|  | • Personal competencies: |
|  | o Students will learn to identify and evaluate research questions and hypotheses in business contexts and gain confidence in their ability to design and conduct research studies. |
|  | o The course will encourage students to reflect on their own ethical and professional values, and develop a sense of responsibility towards the wider community in conducting research. |
| Course-specific contribution to competency goals | **CG3:** Students will develop a comprehensive understanding of the ethical issues that are commonly associated with research practices and know how to apply ethical principles to conduct their own research.<br><br>**CG4:** Students will gain skills and knowledge required to develop and frame research questions in a way that is both clear and concise, and will be able to identify the appropriate data needed to effectively answer these questions. |
| Content/ indicative syllabus | • Basics of science and research<br><br>• Research questions<br><br>• Searching and working with literature<br><br>• Primary and secondary data collection<br><br>• Content and structural requirements<br><br>• Research ethics |
| Teaching and learning methodology | A mixture of learning methods is applied:<br><br>• Interactive teaching with discussions<br><br>• Project work in small groups with presentations and written reporting |
| Miscellaneous | Guest lecture/workshop if applicable |
| Indicative reading list | • Baur, N., & Blasius, J. (2022). *Handbuch Methoden der empirischen Sozialforschung* (3rd ed.). Springer VS.<br><br>• Saunders, M. N. K., Lewis, P., & Thornhill, A. (2019). *Research Methods for Business Students* (8th edition). Pearson Education. |

| | |
|---|---|
| | • Homburg, C. (2020). *Marketingmanagement: Strategie - Instrumente - Umsetzung - Unternehmensführung* (7th ed.). Springer Gabler. |
| | • Kreis, H., Wildner, R., & Kuß, A. (2021). *Marktforschung: Grundlagen der Datenerhebung und Datenanalyse* (7th edition). Springer Gabler. |

# M.1.2  Controlling & Finance

| | |
|---|---|
| **Module** | M1.2 |
| **Semester** | 1 Semester |
| **Duration of module** | 1 Semester |
| **Type of module** | Compulsory |
| **Courses included in the module** | M1.2.1          International Controlling<br>M1.2.2          International Finance |
| **How frequently is the module offered** | Once per semester |
| **Admission requirements** | None from the master's programme<br>Basics of Management Accounting (dt. Kosten- und Leistungsrechnung)<br>Basics of Financial Accounting and investment valuation (Investitionsrechnung) |
| **Level** | Master |
| **Module coordinator / responsible professor** | Prof. Dr. Carmen A. Finckh<br>Tel.: 0175-2060333<br>Carmen.Finckh@reutlingen-university.de |
| **Credits (ECTS)** | 8 ECTS |
| **Learning outcomes** | The module establishes a common understanding of the topics of international controlling and international finance. The students apply the methods and instruments of international controlling and international finance in a problem-oriented manner.<br>The module creates the basis for in-depth studies in international controlling or international finance in the following semesters. |
| **Examination/ type of assessment** | Continuous assessment 50%;<br>Presentation and written exam (1h) 50% |
| **Weighting of grade within programme** | 8/90 |

## M1.2.1  International Controlling

| | |
|---|---|
| **Module** | M1.2.1 |
| **Type of module** | Compulsory |
| **Name of lecturer** | Prof. Dr. Carmen A. Finckh<br>Tel. 0175-2060333<br>Carmen.Finckh@reutlingen-university.de |

| Language of instruction | German |
|---|---|
| Credits (ECTS) | 4 ECTS |
| Total workload and breakdown | 120 h (60 h attendance, 60 h self-study) |
| Contact hours | 4 Semester hour per week (SWS) |
| Learning outcomes | <ul><li>**Professional competencies:**<br>The students gain a basic understanding of the challenges in controlling in an internationally-active company with special consideration of the context factors and the coordination requirements. They understand the country-specific differences in the understanding of controlling and can deal with them in a socially competent manner. The students learn to apply the methods and instruments of international controlling in a problem-oriented manner and understand their limitations as well as challenges in implementation. They gain experience in the analysis, evaluation and interpretation of controlling information from the international environment. Students gain a basic understanding of ESG-related controlling.</li><li>**Interdisciplinary, methodological competencies:**<br>The students learn about the challenges in the use and further development of management concepts and instruments in the international environment and can transfer this knowledge to other areas. They understand the interrelationships and interfaces of different functional areas for the overall management of international companies (meta-coordination).<br>They understand the connection between management and control in an international context. The students also gain an understanding of the role of controlling in the future working world characterised by volatility, uncertainty, complexity and ambiguity.</li><li>**Social competencies, key competencies:**<br>Students reflect on the different controlling roles in an international context. They gain a deeper understanding of successful cooperation on a horizontal and vertical level within the framework of the various management processes (planning & reporting, decision support, etc.). Students reflect on the ethical behaviour of controllers.</li><li>**Personal competencies:**<br>They understand the requirements for communication competence in the international environment and can better assess their status in this regard as well as further development needs.</li><li>**Digital competencies:**<br>The students are able to deal with digital learning environments (eg. Microsoft Teams, Zoom) and to present independently elaborated learning contents.</li></ul> |
| Course-specific contribution to competency goals | **CG 3:** Within performance management, students discuss the behavioural consequences of poorly designed performance management systems for an organization.<br>**CG 4:** Students analyze different current issues in international controlling and create proposals for improvement. They apply instruments, methods |

| | |
|---|---|
| | and procedures according the different contexts. They work on different case studies and one business project in cooperation with a company. |
| | **CG 6:** Students analyse and discuss the role of controlling in the context of digitalisation and sustainability.<br>i They understand the influence of digitalisation and sustainability on the management and control systems as well as the controlling processes and organisation. Different approaches to the implementation of digitalisation and sustainability are discussed. |
| **Content / indicative syllabus** | 1. Trends international controlling<br>   (role change, digitalisation, sustainability etc.)<br>2. Introduction to sustainability in accounting<br>3. Transformation of controlling organisations<br>4. Business Partnering in Controlling<br>5. Performance and cost management<br>6. Controlling for different business models<br>7. HBS Data analytics simulation |
| **Teaching and learning methods** | Lectures, discussions, exercises, case studies, simulations, study of specialist literature. Independent scientific work in groups. |
| **Indicative reading list** | Required reading<br>• Demartini, C., Performance Management Systems. Design, Diagnosis and Use, 2014.<br>• Horváth, P., Gleich, R., Seiter, M.  Controlling, 14. Auflage, 2020<br>• Horváth, P., The Controlling Concept; Cornerstone of Performance Management, 2019.<br>• Neely, A. Business Peformance Measurement Untifiying Theories and Integrating Practice,2011.<br>• Rieg, R., Internationales Controlling, 1. Auflage, 2020.<br>• Schön, D., Planung und Reporting im BI-gestützten Controlling. Grundlagen, Business Intelligence, Mobile BI und Big-Data-Analytics, 2018.<br><br>References to in-depth literature are provided on the RELAX page of the respective topic or in MS Teams. |

## M1.2.2  International Finance

| Module | M1.2.2 |
|---|---|
| **Type of module** | Compulsory |
| **Name of lecturer** | Prof. Dr. Hans-Martin Beyer<br>Building 5, room 109, Tel.: 07121 271 6025<br>Hans-Martin.Beyer@reutlingen-university.de |
| **Language of instruction** | English |
| **Credits (ECTS)** | 4 ECTS |
| **Total workload and breakdown** | 120 h (60 h attendance, 60 h self-study) |
| **Contact hours** | 4 semester hours per week (SWS) |

| | |
|---|---|
| **Learning outcomes of the course** | • **Professional competencies:**<br>Students will develop an enhanced understanding of financial statement analysis and corporate M&A transactions and valuation as well as restructuring. Specifically, students will be able to apply methods and models to identify and analyze the most relevant financial performance measures for managing a firm. Over and above, students will be able to assess and apply core valuation techniques and methods and to critically discuss valuation concepts applied in practice, as well as IT tools and data sources (i.e. Factset).<br><br>• **Methodological competencies:**<br>Students will further enhance their critical thinking and problem-solving skills in addition to analytical skills particularly in the fields of statement analysis, financial due diligence and company valuation and respective decision making.<br><br>• **Social competencies:**<br>Through the interactive nature of the course, students will refine their oral and written communication competence and their team skills.<br><br>• **Personal competencies:**<br>Students will be equipped with the necessary knowledge, experiences and competencies to resume a role in the respective fields of professional competence. Conflicting interests and related inter- and intrapersonal conflicts and ethical problems will be assessed and discussed. |
| **Course-specific contribution to competency goals** | **CG 2:** On the basis of transaction examples and projects, the impacts of international differences on transactions and value of companies and potential approaches to tackle these are discussed.<br>**CG 4:** Students will understand, apply and interpret valuation methods and put them into an international context. Valuation problems are discussed and elaborated in group projects on the basis of scientific studies or practical situations. Students will solve valuation problems in the fields of calculating, normalising and forecasting cash flows, cost of capital and terminal value calculation, and applying such to different valuation approaches. |
| **Content / indicative syllabus** | Fundamentals of corporate transactions and restructuring, including types of transactions, transaction stakeholders and processes.<br><br>Valuation and assessment concepts and methods with a specific focus on<br><br>• Financial statement ratio analysis and market multiples<br>• Income/DCF approaches - methodological issues and application<br>• Financial due diligence<br>• Implications of international tansactions and valuation<br>• Implications of risk management on value |
| **Teaching and learning methods** | Seminar style lecture including presentations by students, case studies and workshops, discussions, coaching by instructor and guest lecturers, training and application of the Factset financial software / database |

| Miscellaneous | Guest lectures/workshops by external professionals |
|---|---|
| Indicative reading list | • Damodaran, A. (2012): Investment Valuation, 3rd ed, Wiley <br><br>• Damodaran, A. (2018): The dark side of valuation, 3rd ed., Pearson <br><br>• De Luca, P.(2018): Analytical Corporate Valuation: Fundamental Analysis, Asset Pricing and Company Valuation, Springer <br><br>• Fridson, M. S. & Alvarez, F. (2022), Financial Statement Analysis: A Practitioner's Guide, 5th ed., Wiley Finance ed. <br><br>• Gaughan, P.A (2018).: Mergers, Acquisitions, and Corporate Re-structurings, 7th ed., Wiley <br><br>• Higgins, R.C. (2018): Analysis for Financial Management, 12th ed. McGrawHill <br><br>• Joy, Joseph (2018): Divestitures and Spin-Offs, Springer <br><br>• Koller, T., Goedhart, M., Wessels, D. (2020): Valuation – Measuring and managing the value of companies, 7th ed., Wiley <br><br>• Reed Lajoux, A. (2019): The Art of M&A – A Merger, Acquisition and Buy-out Guide, 5th ed., McGrawHill <br><br>• Ross, S.A., Westerfield, R.W., Jaffe J.F. & Jordan, B.D. (2022): Corporate Finance – Core Principles and Applications, 13th edition, McGrawHill <br><br>• Titman, S. & Martin, J.D. (2015): Valuation – The Art and Science of corporate investment decisions, 3rd ed., Pearson <br><br>• Shapiro, A. C., Hanouna, P. (2020): Multinational Financial Management, 11th ed., Wiley <br><br>**Supplementary**<br><br>• Harrison, W. T., Horngren C. T. et al (2018): Financial Accounting – Global Edition, 11th ed., Pearson <br><br>• http://cpaclass.com/fsa/ratio-01a.htm <br><br>• https://www.dvfa.de/fileadmin/downloads/Publikationen/Standards/DVFA_Best_Practice_Recommendations_Corporate_Valuation.pdf <br><br>• Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW): Standard S1 - Principles for the Performance of Business Valuations (IDW S1), 2008 (i.d.F. 2016) https://www.idw.de/the-idw/idw-pronouncements/idw-standards <br><br>Further indicative reading list / articles will be introduced during the course. |

# M1.3  Accounting & Tax

| Module | M1.3 |
|---|---|
| **Semester** | 1. Semester |
| **Duration of module** | 1 Semester |

| Type of module | Compulsory |
|---|---|
| Courses included in the module | M1.3.1       International Accounting<br>M1.3.2       Tax Systems and Income Taxes |
| How frequently is the module offered | Once per semester |
| Level | Master |
| Module coordinator | Prof. Dr. Dominic Wader<br>Geb. 17, Raum 116, Tel.: 07121 271 3065<br>dominic.wader@reutlingen-university.de |
| Credits (ECTS) | 7 ECTS |
| Learning outcomes | Upon completion of this module, students should have the following competencies:<br><br>• Professional competencies:<br>Building on basic knowledge, in-depth knowledge in the field of (international) accounting and taxation should be acquired.<br><br>• Interdisciplinary competencies, professional skills:<br>Deepen critical thinking and analytical skills. Through a principle-based approach, students gain the ability to apply general principles to concrete problems and situations and to discuss existing problem solutions.<br><br>• Social skills, key competencies:<br>Through the seminar-style teaching format, students sharpen their ability to engage in discussions and their competence to critically question their own position.<br><br>• Personal competencies:<br>Students gain the necessary knowledge, experience and skills to apply in relevant professional careers. According to the objectives of the programme, this is possible for both professional and consulting careers. |
| Examination/ type of assessment | Written exam (4h) |
| Weighting of grade within programme | 7/90 |

## M1.3.1 International Accounting

| Module | M1.3.1 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | Prof. Dr. Dominic Wader<br>Building 17, room 116, Tel.: 07121 271 3065<br>dominic.wader@reutlingen-university.de |
| Language of instruction | German |

| Credits (ECTS) | 4  ECTS |
|---|---|
| Total workload and breakdown | 120 h (60 h attendance, 60 h self-study) |
| Contact hours | 4 Semester hour per week (SWS) |
| Learning outcomes of the course | • **Professional competencies:** Building on basic knowledge, in-depth knowledge in the area of (international) accounting, in particular accounting in accordance with national and international accounting standards, should be acquired<br><br>• **Methodological competencies:** Deepen critical thinking and analytical skills. Through a principle-based approach, students gain the ability to apply general principles to concrete problems and situations and to discuss existing problem solutions.<br><br>• **Social competencies:** The seminar-style teaching format will sharpen the ability to discuss and the competence to critically question one's own position.<br><br>• **Personal competencies:** Students will gain the necessary knowledge, experience and skills to apply in relevant professional careers. According to the objectives of the programme, this is possible for both professional and consulting careers. |
| Course-specific contribution to competency goals | **CG 4:** Students will understand, apply and interpret the conceptual and technical aspects of international accounting. Hereby they will solve cases in various areas of accounting.<br><br>**CG 5:** Students will understand, apply and interpret both conceptual and technical aspects of national and international Accounting. In applying this, students will solve cases both in conceptional aspects and in specific areas of accounting such as accounting for tangible and intangible assets or for provisions. |
| Content / indicative syllabus | Accounting according to national and international accounting standards<br>1. Principles of accounting<br>2. Recognition, measurement and disclosure rules<br>3. Accounting of fixed assets<br>4. Accounting for current assets<br>5. Accounting of equity<br>6. Accounting for provisions<br>7. Accounting for liabilities<br>8. Deferred taxes<br>9. Income statement |
| Teaching and learning methods | Seminar-style teaching with discussions, case studies and coaching by the instructor |
| Indicative reading list | • Pellens/Fülbier/Gassen/Sellhorn: Internationale Rechnungslegung, 11. Edition 2021, Schäffer-Poeschel Verlag. |

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| | • Coenenberg/Haller/Schultze: Jahresabschluss und Jahresabschluss-analyse, 26. Edition 2021, Schäffer-Poeschel Verlag (separate exercise book).<br>• Beck'scher Bilanz-Kommentar: Handelsbilanz – Steuerbilanz, 12. Edition 2020, Beck Verlag. |

## M1.3.2 Tax Systems and Income Taxes

| Module | M1.3.2 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | StB Daniel Wernicke<br>daniel.wernicke@rwt-gruppe.de<br><br>StB Lena Fränzel<br>lena.fraenzel@rwt-gruppe.de |
| Language | German |
| Credits (ECTS) | 3 ECTS |
| Total workload and breakdown | 150 h (60 h attendance 90 h self study) |
| Contact hours | 4 Semester hour per week (SWS) |
| Learning outcomes | • Professional competencies:<br>In the area of tax systems, knowledge of the elements of the tax system and all major types of taxes are provided. In the income taxes area, this is expanded to include in-depth knowledge of company-related income taxation.<br>• Methodological competencies:<br>Deepen critical thinking and analytical skills. Through a principle-based approach, students gain the ability to apply general principles to concrete problems and situations and to discuss existing problem solutions.<br>• Social competencies:<br>The seminar-style teaching format sharpens the ability to discuss and critically question one's own position.<br>• Personal competencies:<br>Students gain the necessary knowledge, experience and skills to apply in relevant careers. |
| Course-specific contribution to competency goals | CG 3: Students discuss and reflect on the consequences of legal and ethical misconduct.<br>CG 4: Students will understand the background of personal and institutional taxation as well as value-added taxes and apply the knowlegde in solving several case studies.<br>CG 5: In the area of income taxation, students will gain an additional understanding of accounting rules. |
| Content / indicative syllabus | 1. Systematics of taxation and overview of the main types of taxes<br>2. Tax procedural law (especially tax code)<br>3. Income tax with emphasis on corporate taxation |

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| | 4. Corporate income tax |
| | 5. Trade tax |
| | 6. Basic features of the transformation tax law |
| | 7. Value-added tax |
| | 8. Basic principles of real estate transfer tax |
| | 9. Main features of inheritance and gift tax |
| | 10. Basic features of real estate tax |
| **Teaching and learning methods** | Seminar-style teaching with discussions, case studies and coaching by the instructor |
| **Miscellaneous** | Lecture is conducted by professional tax advisors. |
| **Indicative reading list** | • Bornhofen, M. und Bornhofen, M. C.: Steuerlehre 1, 43. Auflage 2022, Gabler Verlag |
| | • Bornhofen, M. und Bornhofen, M. C.: Steuerlehre 2, 42. Auflage 2021, Gabler Verlag |
| | • Helmschrott / Grimm / Scheel: Grundkurs des Steuerrechts Band 1, Abgabenordnung, 17. Auflage 2022, Schäffer Poeschel |
| | • Hottmann / Beckers / Schustek: Grundkurs des Steuerrechts Band 2, Einkommensteuer, 24. Auflage 2021, Schäffer Poeschel |
| | • Meissner / Neeser: Grundkurs des Steuerrechts Band 4, Umsatzsteuer, 26. Auflage 2021, Schäffer Poeschel |
| | • Alber / Szczesny: Grundkurs des Steuerrechts Band 11, Körperschaftsteuer und Gewerbesteuer, 19. Auflage 2021, Schäffer Poeschel |

# M1.4 Strategy & Business Models

| Module | M1.4 |
|---|---|
| **Type of module** | Compulsory |
| **Name of lecturer** | Prof. Dr. Philipp von Carlowitz<br>Building/Geb. 5, Room/Raum 201, Tel.: 07121 271 3017<br>philipp.von-carlowitz@reutlingen-university.de |
| **Language of instruction** | English |
| **Credits (ECTS)** | 2 ECTS |
| **Total workload** | 60 h (30 h attendance, 30 h self-study) |
| **Contact hours** | 2 hours per week (SWS) |
| **Learning outcomes** | Upon completion of this course, students will have obtained the following competencies:<br><br>• **Professional competencies:**<br>Critically understand the complexity of strategy development and the ability to link different aspects of business in a long term perspective; ability to scrutinize existing strategies for consistency and doability. Importance of holistic view by using business model approach. |

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| | • **Methodological competencies:** Problem solving in strategic management issues also in international context; step-by-step development of strategies; business model canvas |
| | • **Social competencies:** Argue for or against positions in front of audiences; develop results in discussions in various team set ups; apply effective written and oral communication skills |
| | • **Personal competencies:** Awareness of own potential in analyzing and assessing strategy issues; awareness for own argumentation skills and ability to deal with complex issues |
| **Course-specific contribution to competency goals** | **CG 2:** On the basis of some case studies, the topic of internationalization strategy of companies is discussed as one strategic option, identifying the complexity of cross-border business. <br> **CG 4:** The main feature of the course is to apply strategic management tools to deal with complex and uncertain situations in the business environment and to come up with feasible and realistic long-term strategies. To create a workable strategy deploying business modell methodology is used for problem solving in a holistic way. |
| **Content / indicative syllabus** | • What is Strategy & Levels of Strategy <br> • Strategic Analysis and Strategic Options <br> • Developing Business Models <br> • Business Model Innovation <br> • Internationalization Strategy and Business models <br> • Trends and Strategy |
| **Teaching and learning methodology** | Lectures, cases, discussions, exercises, reading assignments on important topics of strategic management. Main focus is on case studies to be prepared in self-study and discussed in class. |
| **Miscellaneous** | |
| **Indicative reading list** | • Gassmann, O. Frankenberger, K.; Csik, M. (2013). Geschäftsmodelle entwickeln: 55 innovative Konzepte mit dem St. Galler Business Model Navigator. Hanser Verlag. <br> • Lynch, R. (2018). Strategic Management. Harlow, England; Pearson. <br> • Morschett, D.; Schramm-Klein, H.; Zentes, J. (2015). Strategic international management. Text and cases, Berlin. <br> • Osterwalder A, Pigneur Y, Clark T (2010) Business model generation: A handbook for visionaries, game changers, and challengers. Alexander Osterwalder & Yves Pigneur, [Amsterdam |

# M1.5 Business Ethics & Sustainability Management

| Module | M1.5 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | Prof. Dr. Maud Helene Schmiedeknecht<br>Geb. 17, Raum 130, Tel.: 07121 271 3081<br>Maud.Schmiedeknecht@reutlingen-university.de |
| Language of instruction | English |
| Credits (ECTS) | 5 ECTS |
| Total workload | 150 h  (60 h presence, 90 h self study) |
| Contact hours | 4 hours per week (SWS) |
| Learning outcomes | • Fachliche Kompetenzen (Professional Competencies):<br>Students will develop an enhanced understanding of theoretical and practical aspects of business ethics and sustainability management in the three dimensions environment, social and governance (ESG). They will be able to apply methods to identify and analyze challenges and perspectives regarding ethical and sustainability issues. Furthermore, students will be able to organize and constructively use a process of exchange and confrontation with relevant stakeholders and their perspectives.<br><br>• Fachübergreifende Kompetenzen (Methodological Competencies):<br>Students will enhance their analytical and critical thinking skills in addition to their problem-solving skills particularly in the field of sustainability management. Furthermore, they will be able to create a presentation deck considering the requirements of a management consultancy (storyline, action title, etc.).<br><br>• Soziale Kompetenzen (Social Competencies):<br>Through the interactive nature of the course, students will apply their oral and written communication skills. Furthermore, they will apply their team skills by developing results in discussions in various team set-ups. Students will be able to analyze and critically reflect on their own learning process during the course.<br><br>• Persönliche Kompetenzen (Personal Competencies):<br>Students will gain knowledge and competencies in analyzing and assessing ethical and sustainability management issues and thereby grow into responsible decision makers. |
| Course-specific contribution to competency goals | **CG 2**: Students reflect upon the complexities of international corporations regarding sustainability topics, e.g. social and ecological challenges of setting up international sustainable supply chains.<br><br>**CG 3**: Students understand the underlying principles and theoretical concepts of business ethics and Corporate Social Responsibility (CSR). They are aware of ethical and legal issues, identify ethical dilemmas of management decisions and are able to critically analyze these issues on the basis of normative theory or models. Furthermore, students are able to develop solutions by solving ethical cases in wider, environmental and social contexts with a four-step approach. |

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| | **CG 4**: Students analyze and assess sustainability management issues, e.g. sustainability strategies and implementation of management systems. They analyze and evaluate sustainability reports regarding strategy, implementation, and KPIs. |
| | **CG 5**: Students understand the complexity of setting up new sustainable business models or transforming existing business models accordingly. |
| **Content / indicative syllabus** | ▪ Theory of business ethics<br>▪ Values management system<br>▪ Case studies on business ethics and values management system<br>▪ Communication in Management within a business environment<br>▪ Basics of sustainability management: principles, ethical foundations, concepts, topics, models, challenges and opportunities<br>▪ Environmental sustainability dimension (E of ESG): Innovating for climate-friendly and circular economy (product/service, business model and ecosystem innovation),<br>▪ Social sustainability dimension (S of ESG)– incl. human rights, labour relations in own operations and supply chains<br>▪ Sustainability and Corporate Governance (G of ESG): Sustainability strategies and implementation – incl. standards, instruments and processes, regulatory requirements, stakeholder management, sustainability reporting and communication |
| **Teaching and learning methodology** | Seminar style lecture including presentations by students, case studies, discussions, coaching by instructor |
| **Miscellaneous** | Guest speaker |
| **Indicative reading list** | Lecture handout with list of references, case studies, sustainability reports and articles, amongst others:<br><br>Aargaard, A. (ed.) (2024): Business Model Innovation. Game Changers and Contemporary Issues. Palgrave<br><br>Bocken, N., Baldassarre, B., Keskin, D., Diehl, J.C. (2023): Design Thinking Tools To Catalyse Sustainable Circular Innovation, in: Lehtimäki, H., Aarikka-Stenroos, L., Jokinen, A., Jokinen, P. (Eds.): The Routledge Handbook of Catalysts for a Sustainable Circular Economy, 1st ed., Abingdon, pp. 359-387.<br><br>Crane, A./Matten, D. (2016): Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization, 4th edition, Oxford University Press, Oxford<br><br>Das, A., Bocken, N. (2024): Regenerative business strategies: A database and typology to inspire business experimentation towards sustainability, in: Sustainable Production and Consumption, pp. 529-544.<br><br>Ernst, D., Gabriel, R., Sailer, U. (2023): Sustainable Business Management. UKV<br><br>Geissdoerfer, M., Vladimirova, D., Evans, S. (2018): Sustainable business model innovation: A review. Journal of Cleaner Production (198), pp. 401-416<br><br>Konietzko, J., Bocken, N., Hultink, E.J. (2020): A Tool to Analyze, Ideate and Develop Circular Innovation Ecosystems. Sustainability 2020, 12, 417 |

| | Lüdeke-Freund, F., Breuer, H., Massa, L. (2022): Sustainable Business Model Design – 45 Patterns. |
|---|---|
| | Lütge, C. (ed.) (2013): Handbook of the Philosophical Foundations of Business Ethics. Springer |
| | Schaltegger, S., & Burritt, R. (2018). Business cases and corporate engagement with sustainability: Differentiating ethical motivations. Journal of Business Ethics, 147(2), 241-259 |
| | Schmiedeknecht, M., Ranisch, L. (2023): Grundlagen und Instrumente des Nachhaltigkeitsmanagements, in: Bühler, A., Nufer, G. (Hrsg.): Nachhaltigkeitsmanagement in Sport und Kultur, 1. Aufl., Berlin, S. 23-47. |
| | Takacs, F., Stechow, R. & Frankenberger, K. (2020). Circular Ecosystems: Business Model Innovation for the Circular Economy. White Paper of the Institute of Management & Strategy, University of St. Gallen. |
| | World Economic Forum (2025): The Global Risks Report 2025 (January 10, 2025). |
| | Wunder, T. (2024): Toolbox Strategie und Nachhaltigkeit. Wirksame Methoden für neue Geschäftsmodelle und die Transformation, 1. Aufl., Stuttgart. |

# M1.6 Electives Business Language I (1 out of 5)

| Module | M1.6 |
|---|---|
| Semester | 1 Semester (two-semester programme) |
| Duration of module | 1 Semester (two-semester programme) |
| Type of module | Elective |
| Courses included in the module | M1.6.A          Business English I<br>M1.6.B          Business French I<br>M1.6.C          Business Spanish I<br>M1.6.D          Business Chinese I<br>M1.6.E          Business German I |
| Frequency of module | Once per semester |
| Admission requirements | None / (admission test for grouping Business French, Spanish, Chinese, German) |
| Academic level | Master |
| Transferability of module | Eligibility for other programmes with consent of teachers and according to availability |
| Responsible professor /module coordinator | Prof. Yoany Beldarrain (Ph.D)<br>Building 5, room 114, Tel.: 07121 271 3101<br>Yoany.Beldarrain@reutlingen-university.de |
| Credits (ECTS) | 2 |
| Learning outcomes | Language skills at respective language level (see language for details) |

| Type of assessment/ prerequisites for awarding credits | Continous assessments (CA) consisting of: written assignment (40%), oral assignment (40%), active participation and attendance (20%). All continuing assessments are determined at the course level. |
|---|---|
| Weighting of grade | 2/90 |

## M1.6.A  Business English I

| Module | M1.6.A |
|---|---|
| Type of module | Elective |
| Admission requirements | There is no language placement test for Business English. All students are expected to already have a high proficiency level upon admission to the programme. |
| Academic level | Master. Course is conducted at C1.2 level. |
| Transferability of module | Eligibility for other programmes with consent of teachers and according to availability |
| Lecturer's name See ESB website for contact details. | Depends on semester: Lucas Ogden, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de |
| Language of instruction | English |
| Credits (ECTS) | 2 |
| Total workload | 60 h (30 h attendance, 30 h self-study) |
| Weekly SWS or total contact hours | 2 hours per week (SWS) |
| Learning outcomes | Over the course of two semesters, students complete two consecutive levels of one language. After the successful completion of this course, students should have developed: • **Professional competencies:** – Students will confidently conduct a product review using written and verbal business English. – Students will confidently use verbal and written business English in a variety of scenarios, including difficult or challenging scenarios. – Students will practice editing and critical feedback skills. – Students will confidently conduct a persuasive presentation a business topic in English. – Students will conduct a professional business meeting. – Students will apply extended business and economics-related terminology in simulations and discussions. • **Methodological competencies:** – Students will integrate content knowledge of core programme curriculum to research, analyze, critique and evaluate a business scenario, then write a persuasive paper based on the scenario. |

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|  | – Students will apply appropriate grammar, punctuation and spelling conventions when writing.<br>– Students will hone in different strategies for writing reports and persuasive papers.<br><br>• **Social competencies:**<br>– Students will apply networking and teambuilding skills within a multicultural context.<br>– Students will collaborate with peers from various cultural backgrounds to problem-solve business scenarios.<br>– Students will develop skills for communicating under stress, especially in intercultural contexts.<br>– Students will compare/contrast the impact of cultural dimensions in different business scenarios.<br>– Students will confidently and professionally discuss ideas and state a position during a business meeting.<br><br>• **Personal competencies:**<br>– Students will confidently use the English language for different purposes, including business situations.<br>– Students will improve their vocabulary and skills based on their individual competency level. |
| **Content / indicative syllabus** | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). Content will be adapted to the needs of the students.<br><br>**Business English Boot Camp**<br>Learning Objectives:<br>1. Assess own grammar needs<br>2. Apply English grammar rules<br>3. Compare strategies for writing a report versus writing a persuasive paper<br><br>**Writing a product review & making recommendations**<br>Learning Objectives:<br>1. Identify the parts of a business report<br>2. Identify common business words used in a report<br>3. Make recommendations<br>4. Use proper voice and register (formal, informal, neutral)<br>5. Write a business report<br><br>**Intercultural business communication**<br>Learning Objectives:<br>1. Understand how cultural background influences communication<br>2. Compare/contrast the impact of cultural dimensions in a business scenario<br>3. Communicating under stress<br>4. Identify ways to deal with stress at work (conflict resolution approaches)<br>5. Formulate solution and express self in Business English |

### Case Study 1
Learning Objectives:
1. Identify key vocabulary words and their synonyms
2. Edit a paragraph for conciseness
3. Ethical hot seat
4. Identify elements of ethical communication
5. Choose a communication approach that best fits a given business scenario

### Case Study 2
Learning Objectives:
1. Identify parts of a business meeting agenda
2. Create an effective agenda
3. Apply appropriate words and phrases used when discussing ideas at a meeting.
4. Confidently state a position
5. Conduct a business meeting while following the agenda

### Elevator pitch
Learning Objectives:
1. Discuss the purpose of an elevator pitch
2. Identify the parts of an elevator pitch
3. Create & deliver an elevator pitch

### Managing change & conflict
Learning Objectives:
1. Using Business English, state a position after taking different perspectives into consideration
2. Use technology tools to communicate virtually

### Presentations/paper
Learning Objectives:
1. Persuade an audience using written and verbal Business English

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| **Teaching and learning methods** | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| **Miscellaneous** | The Business English courses are tailored to the needs of the IACT and IBD students. |
| **Indicative reading list** | Reading materials used in class will reflect current topics in business. Sources may include newspapers, journals, news reports, etc. For this reason, this Indicative reading list section only reflects grammar and writing skills books.<br><br>• COBUILD English Grammar. The source of authentic English (2017). Harper Collins. ISBN-13 978-0008135812<br><br>• Business English: The Writing Skills You Need for Today's Workplace (2016). By Andrea B. Geffner, Barron's Publishers ISBN 1438006969, 9781438006963<br>• How to Write Effective Business English: Your guide to excellent professional communication (2012).<br>By Fiona Talbot, Kogan Ltd. Publishers. ISBN 978 0 7494 9729 3 |

## M1.6.B  Business French I

| Module | M1.6.B |
|---|---|
| **Type of module** | Elective |
| **Admission requirements** | Language placement test |
| **Academic level** | Master; for French, courses are offered at the B1 to C1 level. |
| **Transferability of module** | Eligibility for other programmes with consent of teachers and according to availability of seats |
| **Name of lecturer(s) For contact details, see ESB website.** | Depends on course level: For Business French:  Anne-Marie Labbé, Veronique Förstel, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de Prof. Dr. Niamh O´Mahony Building 17, room 113, Tel.: 07121 271 3028 Niamh.Omahony@reutlingen-university.de |
| **Language of instruction** | French |
| **Credits (ECTS)** | 2 |
| **Total workload** | 60 h (30 h attendance, 30 h self-study) |
| **Weekly SWS or total contact hours** | 2 hours per week (SWS) |
| **Learning outcomes** | Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: <br><br> • **Professional competencies:** <br> − Students will improve their language skills, while <br> − increasing their knowledge of basic business terminology in the target language. <br> ○ Students will demonstrate best practices for business communication skills in the target language. <br> − On all levels, students will improve their communication skills according to their individual capabilities. <br> − Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. <br> − Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships). <br><br> • **Methodological competencies:** <br> − Students will analyze and discuss different topics related to business communication. |

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|  | • Social competencies:<br>  − Students will interact in the target language for various purposes and with different types of audiences.<br>  − Students will improve their intercultural awareness and intercultural communication competencies.<br>• Personal competencies:<br>  − Students will improve self-confidence using the target language for different purposes, including business situations.<br>  − Students will become familiar with France as well as the ways of life and business life in French-speaking countries.<br>  − Students will become aware of current economic developments and problems in French-speaking countries. |
| Content / indicative syllabus | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). |
| Teaching and learning methods | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| Miscellaneous | The Business French courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions. |
| Indicative reading list | Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.<br>For Business French:<br>  − To be announced in class (depends on the course level) |

## M1.6.C  Business Spanish I

| Module | M1.6.C |
|---|---|
| Type of module | Elective |
| Admission Requirements | Language placement test |
| Academic level | Master; for Spanish, courses are offered at the A1 to C1.2 level. |
| Transferability of module | Eligibility for other programmes with consent of teachers and according to availability of seats |
| Name of lecturer(s) For contact details, see ESB website. | Depends on course level:<br>For Business Spanish: Yolanda Guevara, Esteban Caballero, Francis Figueroa, Maria Engracia Lopez Sanchez, Pilar Vega, Lilliam Rojas-Klaus, otherwise contact:<br>Prof. Yoany Beldarrain (Ph.D)<br>Building 5, room 114, Tel.: 07121 271 3101<br>Yoany.Beldarrain@reutlingen-university.de |
| Language of instruction | Spanish |
| Credits (ECTS) | 2 |

| Total workload | 60 h (30 h attendance, 30 h self-study) |
|---|---|
| Weekly SWS or total contact hours | 2 hours per week (SWS) |
| Learning outcomes | Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: <br><br> • **Professional competencies:** <br> − Students will improve their language skills, while <br> − increasing their knowledge of basic business terminology in the target language. <br> Students will demonstrate best practices for business communication skills in the target language. <br> − On all levels, students will improve their communication skills according to their individual capabilities. <br> − Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. <br> − Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships). <br><br> • **Methodological competencies:** <br> − Students will analyze and discuss different topics related to business communication. <br><br> • **Social competencies:** <br> − Students will interact in the target language for various purposes and with different types of audiences. <br> − Students will improve their intercultural awareness and intercultural communication competencies. <br><br> • **Personal competencies:** <br> − Students will improve self-confidence using the target language for different purposes, including business situations. <br> − Students will become familiar with Spain and Latin-American countries as well as the ways of life and business life in Spanish-speaking countries. <br> − Students will become aware of current economic developments and problems in Spanish-speaking countries. |
| Content / indicative syllabus | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). |
| Teaching and learning methods | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| Miscellaneous | The Business Spanish courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions. |

| Indicative reading list | Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc. |
|---|---|
| | The textbooks/workbooks listd below will be used in conjunction with these additional materials. |
| | For Business Spanish: |
| | • Meta Profesional A1-A2 Spanisch für den Beruf (2018)/Klett |
| | • Meta Profesional B1 Spanisch für den Beruf (2018)/ Klett |
| | • Further Indicative reading list sources will be announced in class, especially for higher levels. |

## M1.6.D  Business Chinese I

| Module | M1.6.D |
|---|---|
| Type of module | Elective |
| Admission Requirements | Language placement test only if student has prior knowledge of Chinese in the first session |
| Academic level | Master; for Chinese, courses are offered at the A1 to B1 level. |
| Transferability of module | Eligibility for other programmes with consent of teachers and according to availability of seats |
| Name of lecturer(s) For contact details, see ESB website. | Depends on course level: For Business Chinese: Xiaohui Xu, Ying Feng, otherwise contact: |
| | Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de |
| | Prof. Dr. Niamh O´Mahony Niamh.Omahony@reutlingen-university.de |
| Language of instruction | Chinese |
| Credits (ECTS) | 2 |
| Total workload | 60 h (30 h attendance, 30 h self-study) |
| Weekly SWS | 2 hours per week (SWS) |
| Learning outcomes | Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: |
| | • **Professional competencies:** |
| | – Students will improve their language skills, while |
| | – increasing their knowledge of basic business terminology in the target language. |
| | Students will demonstrate best practices for business communication skills in the target language. |
| | – On all levels, students will improve their communication skills according to their individual capabilities. |

|  |  |
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|  | – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. |
|  | – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships). |
|  | • Methodological competencies: |
|  | – Students will analyze and discuss different topics related to business communication. |
|  | • Social competencies: |
|  | – Students will interact in the target language for various purposes and with different types of audiences. |
|  | – Students will improve their intercultural awareness and intercultural communication competencies. |
|  | • Personal competencies: |
|  | – Students will improve self-confidence using the target language for different purposes, including business situations. |
|  | – Students will become familiar with China as well as the ways of life and business life in China. |
|  | – Students will become aware of current economic developments and problems in China. |
| Content / indicative syllabus | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). |
| Teaching and learning methods | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| Miscellaneous | The Business Chinese courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions. |
| Indicative reading list | Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.<br><br>For Business Chinese:<br><br>– To be announced in class (depends on the course level). |

## M1.6.E  Business German I

| Module | M1.6.E |
|---|---|
| Type of module | Elective |
| Admission requirements | Language placement test (exchange students must demonstrate basic knowledge of German language in order to participate in regular programme lectures. The Business German course is in addition to the regular lectures). |
| Academic level | Master; for German, courses are offered at the A1 to C1.2 level. |

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| **Transferability of module** | Eligibility for other programmes with consent of teachers and according to availability of seats |
| **Name of lecturer(s) For contact details, see ESB website.** | Depends on course level: For Business German: Dr. Karen Diehl, Josefine Kohle-Hempel, Susanne Lindner, Gabriele Cwejn, Martin Böhler, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, room 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de |
| **Language of instruction** | German |
| **Credits (ECTS)** | 2 |
| **Total workload** | 60 h (30 h attendance, 30 h self-study) |
| **Weekly (SWS)** | 2 hours per week (SWS) |
| **Learning outcomes** | Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: |

Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed:

- **Professional competencies:**
  - Students will improve their language skills, while
  - increasing their knowledge of basic business terminology in the target language.
    Students will demonstrate best practices for business communication skills in the target language.
  - On all levels, students will improve their communication skills according to their individual capabilities.
  - Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level.
  - Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships).

- **Methodological competencies:**
  - Students will analyze and discuss different topics related to business communication.

- **Social competencies:**
  - Students will interact in the target language for various purposes and with different types of audiences.
  - Students will improve their intercultural awareness and intercultural communication competencies.

- **Personal competencies:**
  - Students will improve self-confidence using the target language for different purposes, including business situations.
  - Students will become familiar with Germany as well as the ways of life and business life in German-speaking countries.

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| | |
|---|---|
| | – Students will become aware of current economic developments and problems in German-speaking countries but especially in Germany. |
| Content / indicative syllabus | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). |
| Teaching and learning methodology | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| Miscellaneous | The Business German courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions. |
| Indicative reading list | Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.<br><br>For Business German:<br><br>– To be announced in class (depends on the course level). |

# M2.1 International Controlling Projects

| | |
|---|---|
| Module | M2.1 |
| Semester | 2 Semester |
| Duration of module | 1 Semester |
| Type of module | Compulsory |
| How frequently is the module offered | Once per semester |
| Admission requirements | Successful completion of 'M1.1. Data Analytics & Business Research' and 'M1.2.1 International Controlling' |
| Level | Master |
| Module coordinator / responsilbe professor | Prof. Dr. Carmen A. Finckh<br>Tel.: 0175-2060333<br>Carmen.Finckh@reutlingen-university.de |
| Name of lecturer | |
| Language of instruction | German |
| Credits (ECTS) | 7 ECTS |
| Total workload and breakdown | 180 h (approx. 15 h attendance hours project team coaching, 165 h self-study and project work) |
| Contact hours | 4 Semester hours per week (SWS) |
| Examination/ type of assessment | Research or company-related projects and presentation<br>The assessment criteria are announced at the beginning of each semester via a supplementary course description on Relax. |
| Weighting of grade within programme | 7/90 |

| Learning outcomes | • **Professional competencies:** |
|---|---|
| | Company-related projects: Application of controlling knowledge to solve real management problems in an international environment. |
| | Research-related projects: Topic-specific, in-depth scientific examination and reflection of differences between theory and implementation in practice. |
| | Both: Professional application of project management tools (acquisition, planning, implementation, documentation, presentation and marketing of results). |
| | • **Interdisciplinary competencies, professional qualifications:** |
| | Independent project work preferably in an international company or on an international issue or |
| | Independent application of research theories and methods to current issues in controlling (digitalisation, role change, sustainability) and independent use or structuring of tools for virtual collaboration and application of agile working methods. |
| | • **Social competencies, key competencies:** |
| | Development of project management skills |
| | Professional written and oral project communication in the digital environment and on the basis of professional tools |
| | Self-organisation and cooperation in diverse project teams, both personally and virtually |
| | • **Individual competencies:** |
| | Use of project coaching support |
| | Dealing with complexity and ambiguity |
| | Understanding and recognising implications of cross-level connections |
| **Course-specific contribution to competency goals** | **CG 4**: In addition to the course content of International Controlling, the students apply and deepen their knowledge in international controlling in changing or adoping methods, concepts, instruments in international controlling and/or the international controlling organisation. They work on concrete international controlling challenges in close cooperation with companies (real cases) or without companies (case studies) for improvement. They improve their extracurricular skills by collaborating both physically and virtually. |
| | **CG 6**: Research projects: Scientific analyses and discussions on the digital transformation in management accounting and the role of management accounting in cross-company transformation processes (e.g. sustainability, digitalisation) or |
| | Company-related projects: Evaluation, conception or implementation of (partial) solutions in the context of the digital transformation of management accounting processes or the organisation (e.g. role change) |
| **Content / indicative syllabus** | Execution of an international, practice- or research-oriented controlling project in arrangement with the university lecturer |
| | Participation in at least three project team coaching sessions |
| | • 1st meeting to agree on the project |

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| | • 2nd session to present the interim results |
| | • 3rd session to present the final results |
| | Final project documentation or scientific article |
| **Teaching and learning methods** | Group-oriented project work plus supportive project team coaching (hybrid: virtual and face-to-face) |
| **Miscellaneous** | Supplementary course descriptions will be made available at the beginning of each semester via Relax or MS Teams. |
| **Indicative reading list** | • Burghardt, M.  Projektmanagement: Leitfaden für die Planung, Überwachung und Steuerung von Projekten 2018 |
| | • Fiedler, R., Controlling von Projekten: Mit konkreten Beispielen aus der Unternehmenspraxis –alle Aspekte der Projektplanung, Projektsteuerung und Projektkontrolle 2020. |
| | Plus, specific recommendations for the respective project teams |

## M2.2  International Financial Reporting & Auditing

| | |
|---|---|
| **Module** | M2.2 |
| **Semester** | 2. Semester |
| **Duration of module** | 1 Semester |
| **Type of module** | Compulsory |
| **Courses included in the module** | M2.2.1    International Financial Reporting Standards and Consolidation<br>M2.2.2    International Auditing |
| **How frequently is the module offered** | Once per semester |
| **Level** | Master |
| **Module coordinator / responsilbe professor** | Prof. Dr. Dominic Wader<br>Geb. 17, Raum 116, Tel.: 07121 271 3065<br>dominic.wader@reutlingen-university.de |
| **Credits (ECTS)** | 8 ECTS |
| **Learning outcomes** | Upon completion of this module, students should have the following competencies:<br><br>• Professional competencies:<br>Building on basic knowledge, in-depth knowledge in the field of international accounting, consolidation and auditing should be acquired.<br><br>• Interdisciplinary competencies, professional skills:<br>Deepen critical thinking and analytical skills in the field of accounting and auditing.<br><br>• Social skills, key competencies:<br>The seminar-style teaching format will sharpen discussion skills and the ability to critically question one's own position. |

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| | • Personal competencies:<br><br>The course concept helps students learn to deal with previously unfamiliar problems and increase their problem-solving and decision-making skills. |
| **Examination/ type of assessment** | Written exam (3h) |
| **Weighting of grade within programme** | 8/90 |

## M2.2.1  International Financial Reporting Standards and Consolidation

| | |
|---|---|
| **Module** | M2.2.1 |
| **Type of module** | Compulsory |
| **Name(s) of lecturer(s)** | For International Financial Reporting Standards:<br><br>Prof. Dr. Anna-Lena Kotzur<br>Geb. 5, Raum 214, Tel.: 07121 271 3040<br>anna-lena.kotzur@reutlingen-university.de<br>For Consolidation:<br>Prof. Dr. Dominic Wader<br>Geb. 17, Raum 116, Tel.: 07121 271 3065<br>dominic.wader@reutlingen-university.de |
| **Language of instruction** | German:  International Financial Reporting Standards<br>German:  Consolidation / Konsolidierung |
| **Credits (ECTS)** | 4 ECTS |
| **Total workload and breakdown** | 150 h<br>60 h Class attendance, 90 h self-study |
| **Contact hours** | 4 Semester hours per week (SWS) |
| **Learning outcomes** | see module-level |
| **Course-specific contribution to competency goals** | **CG 4**: Students will understand, apply and interpret the conceptual and technical aspects of international financial reporting standards as well as consolidated financial statements. The underlying theoretical concepts are elaborated and discussed. In particular, students will solve cases, for instance in the fields of accounting for employee benefits or share-based payments or the consolidation of investments, joint ventures and associates in an international context.<br><br>**CG 5**: Students will understand, apply and interpret both conceptual and technical aspects of national and international Accounting. In applying this, students will solve cases both in conceptional aspects and in specific areas of accounting such as accounting for revenues or share-based payments. |
| **Content / indicative syllabus** | International Financial Reporting Standards<br>1.  IAS 1 Presentation of financial statements<br>2.  IAS 16 Property, plant and equipment<br>3.  IFRS 16 Leases<br>4.  IFRS 15 Revenue from contracts with customers |

| | |
|---|---|
| | 5. IFRS 9 Financial instruments |
| | 6. IAS 36 Impairment of assets |
| | 7. IAS 37 Provisions, Contingent Liabilities and Contingent Assets |
| | 8. IAS 7 Statements of cash flows |
| | 9. IAS 19 Employee benefits |
| | 10. IFRS 2 Share-based payments |
| | |
| | Consolidation |
| | 1. Duty to prepare consolidated financial statements |
| | 2. Scope of a group |
| | 3. Consolidation of investments |
| | 4. Debt consolidation |
| | 5. Consolidation of interim results |
| | 6. Deferred taxes in consolidated financial statements |
| Teaching and learning methods | Seminar-style teaching with discussions, case studies and coaching by the instructor |
| Miscellaneous | Guest lectures |
| Indicative reading list | • Pellens/Fülbier/Gassen/Sellhorn: Internationale Rechnungslegung, 11. Auflage 2021, Schäffer-Poeschel Verlag. |
| | • Coenenberg/Haller/Schultze: Jahresabschluss und Jahresabschluss-analyse, 26. Auflage 2021, Schäffer-Poeschel Verlag (separates Übungsbuch) |
| | • Küting/Weber: Der Konzernabschluss, 14. Auflage 2018, Schäffer-Poeschel Verlag |

## M2.2.2  International Auditing

| Module | M2.2.2 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | Prof. Dr. Dominic Wader<br>Geb. 17, Raum 116, Tel.: 07121 271 3065<br>dominic.wader@reutlingen-university.de |
| Language of instruction | German |
| Credits (ECTS) | 4 ECTS |
| Total workload and breakdown | 90 h (60 h class attendance, 30 h self-study) |
| Contact hours | 4 Semester hours per week (SWS) |
| Learning outcomes | see module-level |
| Course-specific contribution to competency goals | **CG 3:** The course makes explicit references to ethical aspects. In particular, students will be discussing accounting fraud and its implications for accounting and auditing. |

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| | **CG 4:** Students will understand, apply and interpret both conceptual and technical aspects of international auditing. The underlying theoretical concepts, especially the approach of business risk auditing, are elaborated and discussed. In applying this, students will solve cases both in conceptional aspects of an audit and in auditing specific areas of accounting, such as inventories. |
| **Content / indicative syllabus** | 1. Corporate governance<br>2. Institutional aspects of auditing<br>3. Legal foundation of the statutory audits<br>4. Process of statutory audits<br>5. Quality and risk management in an audit firm |
| **Teaching and learning methods** | Seminar-style teaching with discussions, case studies and coaching by the instructor |
| **Miscellaneous** | Guest lectures |
| **Indicative reading list** | • Graumann: Wirtschaftliches Prüfungswesen, 6. Auflage 2020, nwb-Verlag.<br><br>• Hense/Ulrich (Hrsg.): WPO-Kommentar, 3. Auflage 2018, IDW-Verlag.<br><br>• Marten/Quick/Ruhnke: Wirtschaftsprüfung, 6. Auflage 2020, Schaeffer-Poeschel-Verlag |

## M2.3 Tax Accounting & International Taxation

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|---|---|
| **Module** | M2.3 |
| **Semester** | 2. Semester |
| **Duration of module** | 1 Semester |
| **Type of module** | Compulsory |
| **Courses included in the module** | M2.3.1    Tax Accounting<br>M2.3.2    International Taxation |
| **How frequently is the module offered** | Once per semester/1x je Semester |
| **Admission requirements** | M 1.3 |
| **Level** | Master |
| **Module coordinator / responsilbe professor** | Prof. Dr. Dominic Wader<br>Geb. 17, Raum 116, Tel.: 07121 271 3065<br>dominic.wader@reutlingen-university.de |
| **Credits (ECTS)** | 4 ECTS |
| **Content / indicative syllabus** | See lecture-level |
| **Examination/ type of assessment** | Written exam (2h) |
| **Weighting of grade within programme** | 4/90 (50 % Tax Accounting; 50 % International Taxation) |

## M2.3.1 Tax Accounting

| Module | M2.3.1 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | Florian Döttling<br><br>florian.doettling@mazars.de |
| Language of instruction | German |
| Credits (ECTS) | 2 ECTS |
| Total workload and breakdown | 60 h (30 h class attendance, 30 h self-study) |
| Contact hours | 2 Semester hours per week (SWS) |
| Learning outcomes | After successful completion of this subject, students should have developed the following competencies:<br><br>• familiarity with tax rules concerning the tax balance sheet. Students will practice some basic tax abilities by applying the rules they have learned in fictional cases.<br><br>• ability to think in a structured manner about accounting and valuation of assets and liabilities; developing competencies to assimilate new knowledge alone or in a group<br><br>• Participants will study under the guidance of the lecturer in class as well as studying individually outside of the class. Students will learn to handle a considerable amount of unfamiliar and complex material within a limited timeframe. |
| Course-specific contribution to competency goals | **CG 4**: Students will understand the legal background of tax accounting and apply the knowlegde in solving several case studies in this area.<br>**CG 5**: In the area of tax accounting students will gain an in-depth understanding of accounting rules. |
| Learning outcomes | 1. Basic idea of the tax balance sheet<br>2. Accounting and valuation of assets in the tax balance sheet<br>3. Accounting and valuation of liabilities in the tax balance sheet<br>4. Accounting and valuation of further balance sheet items |
| Teaching and learning methods | A large part of the theory will be taught through lecture-style class along with a group discussion format to discuss problems during class. |
| Indicative reading list | • Wolfram Scheffler (2018): Besteuerung von Unternehmen II (C.F. Müller)<br><br>• (Additional readings as required) |

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## M2.3.2 International Taxation

| Module | M2.3.2 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | Gregor Bartle<br><br>gregor.bartle@rwt-gruppe.de |
| Language of instruction | German |
| Credits (ECTS) | 2 ECTS |
| Total workload and breakdown | 60 h (30 h class attendance, 30 h self-study) |
| Contact hours | 2 Semester hours per week (SWS) |
| Learning outcomes | After successful completion of this subject, students should have developed the following competencies:<br><br>• familiarity with international taxation concepts. Students will practice some basic tax abilities by applying the rules they have learned in fictional case studies.<br><br>• ability to think in a structured manner about international taxation; developing competencies to assimilate new knowledge alone or in a group.<br><br>• Due to the interactive nature of the course modules, as well as via group work, students will refine their oral and written communication and their team skills; being able to make positive contributions to team / group projects.<br><br>• Participants will study under the guidance of the lecturer in class as well as studying individually outside of the class. Students will learn to handle a considerable amount of unfamiliar and complex material within a limited timeframe. |
| Course-specific contribution to competency goals | CG 4: Students will understand the background of international taxation and apply the knowlegde in solving several case studies in this area. |
| Learning outcomes | 1. Concepts in international taxation<br>2. Inbound taxation<br>3. Outbound taxation<br>4. Double tax conventions<br>5. Transfer pricing<br>6. International tax planning<br>7. Anti tax avoidance rules |
| Teaching and learning methods | Interactive lecture, case studies, discussions |
| Indicative reading list | • Wilke/Weber (2018), Lehrbuch Internationales Steuerrecht, NWB Verlag<br><br>• Brähler (2014), Internationales Steuerrecht, SpringerGabler Verlag<br><br>• Further Indicative reading list will be announced in class. |

## M2.4  Transformation Management Studies & Management Workshops

| Module | M2.4 |
|---|---|
| Semester | 2 Semester |
| Duration of module | 1 Semester |
| Type of module | Compulsory |
| Courses included in the module | M2.4.1          Transformation Management<br>M2.4.2          Management Workshops |
| How frequently is the module offered Angebots | Once per semester |
| Admission require-ments | |
| Level | Master |
| Module coordinator / responsilbe professor | Prof. Dr. Dominic Wader<br>Building 17, room 116, Tel.: 07121 271 3065<br>dominic.wader@reutlingen-university.de |
| Credits (ECTS) | 4 ECTS |
| Learning outcomes | In this module, application and practice of management will be trained. Learning outcomes of module parts are detailed with respective course descriptions. |
| Examination/ type of assessment | M2.2.1 Management Workshops (Project work: 50%)<br><br>M2.2.2  Transformation Management (Exam 2h; 50%) |
| Weighting of grade within programme | 4/90 |

## M2.4.1  Transformation Management

| Module | M2.4.1 |
|---|---|
| Type of module | Compulsory |
| Name of lecturer | Prof. Dr. Carmen A. Finckh<br>Tel.: 0175-2060333<br>Carmen.Finckh@reutlingen-university.de |
| Language of instruc-tion | German |
| Credits (ECTS) | 2 ECTS |
| Total workload and breakdown | 60 h (30 h attendance, 30 h self-study) |
| Contact hours | 2 semester hours per week (SWS) |
| Learning outcomes | • **Professional competencies:**<br><br>Develop, discuss and reflect on differences in requirements, pro-cesses and competencies between transformation, strategy imple-mentation and change management processes |

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|---|---|
| | Discuss and reflect on specific requirements for transformations in the context of digitalisation and sustainability |
| | Gain an overview of the strategy process and the location of strategy implementation |
| | Design, review or optimise implementation concepts |
| | Identify and professionally manage implementation challenges |
| | Get to know and test innovative approaches |
| | • **Interdisciplinary competencies, professional empowerment:** Further develop transformation and change competencies, develop and deepen systemic organisational understanding |
| | • **Social competencies, key competencies:** Recognise potential and resistance to change and learning to deal with it competently; self-management and collaboration in different project teams |
| | • **Personal competencies:** Reflect on own learning and change processes |
| Course-specific contribution to competency goals | **CG 2:** Students discuss the requirments in transformation and strategy implementation in different contexts (e.g., non-profit/profit, large/small size company, different industries, family-owned companies). They apply the theory in different business simulations. <br> **CG 3:** Students discuss behavioural aspects of transformational change processes and apply the knowledge in a business simulation. <br> **CG 4:** Students apply their conceptual knowledge about transformation, strategy implementation (concepts, methods, instruments, processes, cultural/behavioural aspects) in specific business simulations for change management. <br> **CG 6:** Students can develop appropriate implementation concepts for transformational strategies which can accompany their implementation. |
| Content / indicative syllabus | • Transformation, strategy implementation and change management <br> • Agile, strategy-focused organisations <br> • Concepts and methods for transformation <br> • Context-specific change management <br> • Innovative approaches |
| Teaching and learnig methods | Lectures, case studies, digital simulation workshops |
| Miscellaneous | On a case-by-case basis, representatives from the respective field are invited to present and discuss selected topics. |
| Indicative reading list | • Kaplan, R.S., Norton, D. P., The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment, Boston: Harvard Business School Press, United States of America 2001. <br> • Kaplan, R.S., Norton D.P., Alignment. Using the Balanced Scorecard to create corporate synergies, Boston (Mass.), Boston: Harvard Business School Press, United States of America 2006. <br> • Kolks, Uwe (1990): Strategieimplementierung. Ein anwenderorientiertes Konzept. Wiesbaden: Dt. Univ.-Verl. (DUV). |

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| • | Kotter, John P. (2010): Leading change: Boston, Mass.: Harvard Business School Press, 2010. |
| • | Raps, Andreas (2017): Erfolgsfaktoren der Stratgieimplementierung. Konzeption, Instrumente und Fallbeispiele. 4rd ed. |
| • | Scharmer, Otto; Kaufer, Katrin (2013): Leading from the emerging future. From ego-system to eco-system economies. 1st ed. San Francisco. |
| • | Scharmer, C. Otto (2019): Essentials der Theorie U: Grundprinzipien und Anwendungen: Carl-Auer Verlag. |
| • | Uhl, A., Gollenia, L. A., A (2012) Handbook of Business Transformation Management Methodology, Gower Publsihing. |
| • | Wunder, Thomas (2016): Essentials of Strategic Management. Effective Formulation and Execution of Strategy: Schäffer-Poeschel Verlag für Wirtschaft Steuern Recht GmbH. |
| • | Wunder; T. (Hrsg.; 2019): Rethinking Strategic Management. A. Aufl. Cham, Switzerland: Springer International Publishing. |

## M2.4.2 Management Workshops

| Module | M2.4.2 |
|---|---|
| Type of module | Compulsory |
| Name(s) of lecturer(s) | Various professors and company lecturers |
| | Prof. Dr. Dominic Wader |
| | Building 17, office 116, Tel.: 07121 271 3065 |
| | dominic.wader@reutlingen-university.de |
| Language of instruction | English / German |
| Credits (ECTS) | 2 ECTS |
| Total workload and breakdown | 60 h (30 h attendance, 30 h self-study) |
| Contact hours | 2 hours per week (SWS); primarily as a teaching block during the block week of the study programme |
| Learning outcomes | • **Professional competencies:** Participants will develop an advanced understanding of theoretical and practical aspects of business administration and various business models. |
| | • **Methodological competencies:** ability to analyze and critically assess business models and management issues; problem solving in management issues. |
| | • **Social competencies:** argue for or against positions in front of audiences; develop results in discussions in various team set ups; apply effective written and oral communication skills. |

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| | • **Personal competencies:** awareness of own potential in analyzing and assessing business models and management issues; awareness for own argumentation skills. |
| **Course-specific contribution to competency goals** | **CG 4:** Students discuss and evaluate various real life case studies with company representatives. |
| **Content/ indicative syllabus** | Discuss current topics of management with executives of well-known companies |
| **Teaching and learning methods** | Case studies, presentations, discussions<br>From time to time, case studies take place at various companies (external visits) |

# M2.5  Electives International Management

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| **Module** | M2.5 |
| **Semester** | 2 Semester |
| **Duration of module** | 1 Semester |
| **Type of module** | Elective (1 out of 4) |
| **Courses included in the module** | M2.5.A     Futures Thinking<br>M2.5.B     Advanced Business Simulation<br>M2.5.C     Leadership<br>M2.5.D     Organisation Lab |
| **How frequently is the module offered** | Each semester; electives offered may vary each semester. |
| **Admission requirements** | Knowledge from the first semester of the programme |
| **Level** | Master |
| **Module coordinator / responsilbe professor** | Prof. Dr. Dominic Wader<br>Building 17, office 116, Tel.: 07121 271 3065<br>dominic.wader@reutlingen-university.de |
| **Credits (ECTS)** | 5 ECTS |
| **Learning outcomes** | • **Professional competencies:** The qualification goal is to take on personnel responsibility taking into account national and cultural influences.<br><br>• **Interdisciplinary competencies, professional qualifications:** The students are able to establish connections and cross-links between different areas of business administration and to integrate them into an overall framework.<br><br>• **Social competencies, key competencies:** Students learn and deepen social skills and further develop their personality. |

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| | • **Personal competencies:** The students become competent interlocutors and are able to communicate in a qualified manner with responsible persons in companies and develop solutions to problems for companies. |
| **Examination/ type of assessment** | Depends on elective (see lecture-level) |
| **Weighting of grade within programme** | 5/90 |

## M2.5.A Futures Thinking

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| **Module** | M2.5.A |
| **Type of module** | Elective / Wahlpflicht |
| **Name of lecturer** | Prof. Dr. Elizabeth Hofvenschiöld Building 5, office 10, Tel.: 07121 271 3143 Elizabeth.Hofvenschioeld@Reutlingen-University.DE |
| **Language of instruction** | English |
| **Credits (ECTS)** | 5 ECTS |
| **Total workload and breakdown** | 150 h  (60 h Presence, 90 h Self Study) |
| **Contact hours** | 4 hours per week (SWS) |
| **Examination/ type of assessment** | Continuous Assessment |
| **Learning outcomes of the course** | • Fachliche Kompetenzen (Professional Competencies): Students will develop skills on how to deal with dynamic, complex and uncertain social and business environments, in particular in regard to the future, long term strategy formulation and decision making, by applying principles of Futures Thinking and tools such as horizon scanning, trend research, and the futures wheel.<br><br>• Fachübergreifende Kompetenzen (Methodological Competencies): Students will enhance their decision-making skills by challenging mental models, making sense of the future, making decisions in uncertainty, and creating ideas about preferred futures<br><br>• Soziale Kompetenzen (Social Competencies): Students will apply their oral and written communication skills through the interactive nature of the course. Furthermore, they will apply their team skills by developing results in discussions and in a trends research exercise, for example.<br><br>• Persönliche Kompetenzen (Personal Competencies): Students will gain knowledge and competencies in analyzing and assessing changes in the business environment and linking these insights to strategy formulation and will gain experience in working and collaborating in a hybrid environment. |

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| **Course-specific contribution to competency goals** | **CG 3:**<br>Students will reflect on the social, technical, economical, and ethical implications of emerging trends and their interrelationships. These reflections will support ethical strategic decision making and responsible innovation in the business environment.<br><br>**CG 4:**<br>Futures Thinking is a dynamic capability. Students will learn to apply methods of futures thinking to multiple areas in the business environment, particularly to strategic planning.<br><br>**CG 6:**<br>Students will learn to identify emerging technology trends and determine their impacts on diverse areas of business and on the future of work in general. |
| **Content/ indicative syllabus** | <ul><li>Introduction to Futures Thinking</li><li>Understanding change – models of change, change drivers, assumptions of change, and implications of change</li><li>Selected tools of Futures Thinking: horizon scanning, 3 horizons, trend research, causal layered analysis, futures wheel, backcasting, and futures communication</li><li>Deep dive into emerging technology trend research (identification and description)</li><li>Development of a preferred futures narrative based on trends with application to a specific business area of interest ⌞L⌟SEP⌟</li></ul> |
| **Teaching and learning methods** | Seminar style lectures including presentations from students, discussions, coaching by instructor, workshops, individual research and group work. |
| **Miscellaneous** | Occasional guest speaker |
| **Indicative reading list** | Bengston, D. N. (2016) The Futures Wheel: A Method for Exploring the Implications of Social Ecological Change, *Society & Natural Resources*, 29:3, 374-379<br><br>Curry, A. & Hodgson, A. (2008) Seeing in Multiple Horizons: Connecting Futures to Strategy. *Journal of Futures Studies*, 13(1):1-20<br><br>Day, G. S. & Schoemaker, P. J. H. (2006). *Peripheral vision: detecting weak signals that will make or break your company.* Boston: Harvard Business School Press<br><br>Hines, A. & Bishop, P. (2015). *Thinking About the Future: Guidelines for Strategic Foresight.* Houston: Hinesight<br><br>Inayatullah, S. (2007) *Questioning the Future: Methods and Tools for Organizational and Societal Transformations* (3rd Ed.), Tamsui, Taiwan: Tamkang University<br><br>O'Reilly, T. (2017). *What's the Future and Why It's up to Us.* London: Random House Business Books<br><br>Slaughter, R. (2022). The IT revolution part 4: Transcending the matrix. *Futures*, Vol. 135, Jan. 2022, 102869 |

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| | Taleb, N.N. (2007) *The Black Swan: The impact oft he highly improbable*. New York: Random House |
| | Voros, J. (2003). A Generic Foresight Process Framework. *Foresight*, Vol. 5, no. 3:10-21 |

## M2.5.B Advanced Business Simulation

| Module | M2.5.B |
|---|---|
| **Type of module** | Elective / Wahlpflicht |
| **Name of lecturer** | Prof. Dr. Yvonne Graf<br>Building 17, office 015, Tel.: 07121 271 3048<br>Yvonne.Graf@Reutlingen-University.DE |
| **Language of instruction** | English |
| **Credits (ECTS)** | 5 ECTS |
| **Total workload and breakdown** | 150 h (60 h Presence, 90 h Self Study) |
| **Contact hours** | 4 hours per week (SWS) |
| **Examination/ type of assessment** | Continuous Assessment |
| **Learning outcomes of the course** | • **Professional competencies:**<br>Students will draw upon essentials of business administration and apply them in the context of managing an international company in a globally-competitive environment.<br><br>• **Methodological competencies:**<br>Students apply advanced analytical methods during the competition and learn to manage complex decision-making processes and environments.<br><br>• **Social competencies:**<br>Posing the right questions, managing different skills, interests, and emotions, and recognizing the goals of different stakeholders leads to a refinement of social skills, judgment, and ethical conduct. As the course is delivered in English, appropriate business language skills are trained.<br><br>• **Personal competencies:**<br>Participants grow into confident and responsible business decision makers through practice and training, contributing as team players but recognizing nonetheless the necessity to decide under time constraints. |
| **Course-specific contribution to competency goals** | **CG 4:** Students learn how to apply their knowledge acquired in the programme to the management of a company that operates and competes in international markets. They learn how to deal with complexities in time (past, present, and future), as well as with the interactions between different functional areas. |
| **Content/indicative syllabus** | • Concepts, methods, objectives, instruments applied to manage an internationally-acting company in areas of |

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| | • Sales |
| | • R&D |
| | • Purchasing |
| | • Production |
| | • HR |
| | • Finance & Accounting |
| **Teaching and learning methodology** | All work, and most of the evaluation, is done in groups:<br>• interactive style with discussions<br>• project work, and presentations |
| **Miscellaneous** | General management in an international environment, simulating product managers' and/or business unit managers' work and decisions |
| **Indicative reading list** | • Handouts for preparation |

## M2.5.C  Leadership

| Module | M2.5.C |
|---|---|
| **Type of module** | Elective / Wahlpflicht |
| **Name of lecturer** | Prof. Hary Febriansyah, Ph.D.<br>Building 5, office 121<br>Hary.Febriansyah@Reutlingen-University.DE |
| **Language of instruction** | English |
| **Credits (ECTS)** | 5 ECTS |
| **Total workload and breakdown** | 150 h (60 h Presence, 90 h Self Study) |
| **Contact hours** | 4 hours per week (SWS) |
| **Examination/ type of assessment** | Group presentation (30%)<br>Short paper (40%)<br>Individual contribution in class (30%) |
| **Learning outcomes of the course** | After the successful completion of this course, the students should have gained the following knowledge and developed the following competencies:<br><br>**Professional competencies**<br>Students will develop skills on how to deal with dynamic, complex and uncertain social and business environments, by understanding and applying principles of models and organisational structure, personal competence and performance management system, employee experience and engagement, types of leadership in practices, managing diversity in the workplace, change management and organisational development<br>**Methodological Competencies**<br>Students will enhance their analytical and critical thinking skills to their problem-solving skills, particularly in the field of organisation and leadership |

| | Emotional and social competencies<br>Through the interactive nature of the course, students will apply their oral and written communication skills. Furthermore, they will apply their team skills by developing results in discussions in various team set-ups. Students will be able to analyze and critically reflect on their own learning process during the course.<br>Personal competencies<br>Students will enhance their analytical and critical thinking skills, to their problem-solving skills, particularly in organisation and leadership aspects. |
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| Course-specific contribution to competency goals | **CG2:** Students reflect upon the complexities of international organisations<br>regarding organisation models, leadership, competence, change management, and organisational development.<br>**CG3:** Students reflect on the social, technical, economical, and ethical implications of emerging trends and their interrelationships. These reflections will support ethical, strategic decision making and change management in the business environment.<br>**CG4:** Students are developed at solving complex problems in the domain of international business development by understanding and applying the concepts of organisation and leadership. |
| Content/ indicative syllabus | PART I: Organization design and multiple roles of HR in organization<br>• Organizational architecture<br>• Multiple roles of HR/HC in organization<br><br>PART II: Competence and performance management system<br>The connection of competence toward performance<br>• Knowledge, skill, and attitude<br>• Performance management system and appraisal<br><br>PART III: Employee experience and engagement<br>Why do employees engage and disengage<br>• Employee experience<br>• Employee engagement<br><br>PART IV: Change management and leadership<br>• Change management and organizational development<br>• Leadership in practices<br>• Strategic negotiation and decision making |
| Teaching and learning methods | Lectures with case studies, videos, group work, exercises, self-reporting, student presentations, class discussions |
| Miscellaneous | |

| Indicative reading list | - Dubois, D. D., Kemp, L. K., Rothwell, W. J, & Stern, D. Jo King. (2004). Competency-based human resource management. Palo Alto: Davies-Black Publishing. |
| --- | --- |
| | - George, B., & Sims, P. (Collaborator). (2007). True north: Discover your authentic leadership. Jossey-Bass. |
| | - Greenleaf, R. K. (2002). Servant leadership: A journey into the nature of legitimate power and greatness (25th anniversary ed.) (L. C. Spears, Ed.). Paulist Press. |
| | - Kaplan, R.S., and Norton, D.P. (1996). The Balanced Scorecard: Translating Strategy into Action. Harvard Business Press. |
| | - Kouzes, J. M., & Posner, B. Z. (2017). The leadership challenge (6th ed.). John Wiley & Sons. |
| | - Kotter, J.P. (2007). Leading Change: An Action Plan from The World's Foremost Expert on Business Leadership. Unabridged edition Macmillan Audio |
| | - Lauer, T. (2021). Change management: fundamentals and success factors. Springer |
| | - Northouse, P. G. (2021). Leadership: Theory and practice (9th ed.). Sage Publications, Inc. |
| | - Ulrich. D. (2001). The HR Scorecard: Linking People, Strategy, and Performance. Harvard Business Review Press. |

## M2.5.D  Organisation Lab

| Module | M2.5.D |
| --- | --- |
| Type of module | Elective / Wahlpflicht |
| Name of lecturer | Prof. Dr. habil. Arjan Kozica |
| | Building 3, office 239, Tel.: 07121 271 1009 |
| | arjan.kozica@reutlingen-university.de |
| Language of instruction | German |
| Credits (ECTS) | 5 ECTS |
| Total workload and breakdown | 150 h (60 h Presence, 40 h Readings and other assignments and 50 h Self Study) |
| Contact hours | 4 hours per week (SWS) |
| Examination/ type of assessment | Term paper (Hausarbeit/HA) |
| Learning outcomes of the course | After the successful completion of this course, students should have developed:

**Professional competencies:** Students understand the processes of creating and changing an organisation. Organisations are seen as social structures in which workers and managers work together to establish structures and procedures in order to divide work along these organisational structures and become able to produce goods and services. Students understand horizontal and vertical structures and the challenges of organising joint efforts. They reflect upon different solutions that are possible for |

| | structuring the organisation and are able to critically challenge these solutions. They further understand social ramifications stemming from organisational structure, such as conflicts between organisation units, or the rise of subcultures within organisational spaces. |
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| | **Methodological competencies**: Ability to think in a structured manner about complex problems of organizing; deepening the ability to perform the process or organizing (e.g. negotiating, leading, establish rules and procedures) that establish and maintain the organisation. |
| | **Social competencies:** Students learn to understand and accept others perspective, are able to identify sources of conflicts base on organizing processes (such as establishing different units in organisations). They train their ability to solve conflicts in productive ways, to negotiate and to lead. Therefore, students' social competencies, cooperating with each other, managing conflicts and giving and receiving feedback and to lead will be strengthened. |
| | **Personal competencies:** Students learn to cope with frustrating processes of organizing (conflict, insecurity) and develop their self-efficacy in socially unstructured settings. They reflect upon their feelings and behaviors in relations to the situations they have been dealing with. |
| **Course-specific contribution to competency goals** | **CG2:** Students reflect upon cultural differences and diversity that impede collaboration in organizational contexts, especially between organiational units and between teams.<br>**CG4:** Students have developed competencies in organizing the division of work through establishing structures and hierarchies of organisations in order to procude goods and serives by collaborative efforts. |
| **Content/ indicative syllabus** | The organisation lab is based on group dynamics and large group interventions. In collaboration with partner universities, a large group of students (around 40-70 students) will be given the task to establish an organisation. Students will establish this organisation by discussions, negotiations, and decisions. Teaching staff will intervene in order to facilitate the organizing processes and will introduce spaces for reflections on the experience. |
| **Teaching and learning methods** | Teaching and learning methods focus on self-organized phases of action of students, based on assignemts by the teaching staff, and active elements of reflection and discussions. |
| **Miscellaneous** | |
| **Indicative reading list** | Basic literature:<br><br>Krainz, U., & Csar, M. (2024). Zur Aktualität von Gruppendynamik und ihren Anwendungsfeldern. Gruppe. Interaktion. Organisation. Zeitschrift für Angewandte Organisationspsychologie, 55, 461–4651<br><br>Kozica, A., & Hermann, K. (2024). Selbstorganisation lernen. Eine Untersuchung im gruppendynamischen Laboratorium. Gruppe. Interaktion. Organisation. Zeitschrift für Angewandte Organisationspsychologie, 55, 557–5682<br><br>Schreyögg, G., & Koch, J. (2017). Grundlagen der Organisation: Basiswissen für Studium und Praxis. Springer. |

## M2.6 Electives Business Language II (1 out of 5)

| Module | M2.6 |
|---|---|
| Semester | 2 Semester (two-semester programme) |
| Duration of module | 1 Semester (two-semester programme) |
| Type of module | Elective |
| Courses included in the module | M2.6.A     Business English II<br>M2.6.B     Business French II<br>M2.6.C     Business Spanish II<br>M2.6.D     Business Chinese II<br>M2.6.E     Business German II |
| Frequency of module | Once per semester |
| Admission requirements | None |
| Academic level | Master |
| Transferability of module | Eligibility for other programmes with consent of teachers and according to availability |
| Responsible professor / module coordinator | Prof. Yoany Beldarrain (Ph.D)<br>Building 5, office 114, Tel.: 07121 271 3101<br>Yoany.Beldarrain@reutlingen-university.de |
| Credits (ECTS) | 2 ECTS |
| (Module) learning outcomes | Language skills at respective language level (see language for details) |
| Type of assessment/ prerequisites for awarding credits | Continous assessments (CA) consisting of:<br>written assignment (40%), oral assignment (40%), active participation and attendance (20%). All continuing assessments are determined at the course level. |
| Weighting of grade | 2/90 |

## M2.6.A Business English II

| Module | M2.6.A |
|---|---|
| Type of module | Elective |
| Admission requirements | Successful completion of Business English I. |
| Academic level | Master; course is conducted at C1.2 level. |
| Transferability of module | Eligibility for other programmes with consent of teachers and according to availability of seats |
| Name of lecturer(s) For contact details, see ESB website. | Depends on semester: Steven Kerns, otherwise contact:<br>Prof. Yoany Beldarrain (Ph.D)<br>Building 5, office 114, Tel.: 07121 271 3101<br>Yoany.Beldarrain@reutlingen-university.de |
| Language of instruction | English |

| Credits (ECTS) | 2 ECTS |
|---|---|
| **Total workload** | 60 h (30 h attendance, 30 h self-study) |
| **Weekly SWS or total contact hours** | 2 hours per week (SWS) |
| **Learning outcomes** | Over the course of two semesters, students complete two consecutive levels of one language. After the successful completion of this course, students should have developed:<br><br>• **Professional competencies:**<br>  — Students will confidently and appropriately use common Business English buzzwords, idioms and phrases.<br>  — Students will confidently use negotiation tactics.<br><br>• **Methodological competencies:**<br>  — Students will apply appropriate grammar, punctuation and spelling conventions when writing.<br>  — Students will compare/contrast the differences when doing business in the eastern versus western cultures.<br><br>• **Social competencies:**<br>  — Students will apply networking and teambuilding skills within a multicultural context.<br>  — Students will collaborate with peers from various cultural backgrounds to problem-solve business scenarios.<br>  — Students will confidently and professionally discuss ideas.<br><br>• **Personal competencies:**<br>  — Students will confidently use the English language—verbally--for different purposes, including business situations and job interviews.<br>  — Students will improve their vocabulary and skills based on their individual competency level. |
| **Content / indicative syllabus** | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR).<br><br>Preparing for the job market<br>Learning Objectives:<br>  1. Compare/contrast different CV styles from different countries/job markets<br>  2. Write a professional cover letter/submission email<br>  3. Professional/business etiquette for expressing interest in job postings<br>  4. Demonstrate interview skills (telephone, virtual, firing squad, case interviews)<br>  5. S.M.A.R.T goals<br><br>International/intercultural communication<br>Learning Objectives:<br>  1. Use diplomatic language within different cultural contexts<br>  2. East meets west comparison<br>  3. Professional negotiation tactics & persuasion |

| | Open topics depending on need |
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| | 1. Business buzz words and idioms |
| | 2. Written communication (grammar, style,etc) |
| | 3. Verbal communication |
| | 4. Expressing cause & effect |
| **Teaching and learning methodology** | All teaching is by native speakers and based on short presentations, inter-active activities, role-plays, written assignments, discussions, articles, case studies, etc., depending on individual student needs. |
| **Miscellaneous** | The Business English courses are tailored to the needs of the IACT and IBD students. |
| **Indicative reading list** | Reading materials used in class will reflect current topics in business. Sources may include newspapers, journals, news reports, etc. For this reason, this Indicative reading list section only reflects grammar and writing skills books. |
| | • COBUILD English Grammar. The source of authentic English (2017). Harper Collins. ISBN-13 978-0008135812 |
| | • Business English: The Writing Skills You Need for Today's Workplace (2016). By Andrea B. Geffner, Barron's Publishers ISBN  1438006969, 9781438006963 |
| | • How to Write Effective Business English: Your guide to excellent professional communication (2012). By Fiona Talbot, Kogan Ltd. Publishers. ISBN 978 0 7494 9729 3 |

## M2.6.B  Business French II

| Module | M2.6.B |
|---|---|
| **Type of module** | Elective |
| **Admission requirements** | Successful completion of Business French I. |
| **Academic level** | For French, courses are offered at the B1 to C1 level. |
| **Transferability of module** | Eligibility for other programmes with consent of teachers and according to availability |
| **Name of lecturer(s) For contact details, see ESB website.** | Depends on course level: For Business French: Anne-Marie Labbé, Veronique Förstel, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, office 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de Prof. Dr. Niamh O´Mahony Building 17, office 113, Tel.: 07121 271 3028 Niamh.Omahony@reutlingen-university.de |
| **Language of instruction** | French |
| **Credits (ECTS)** | 2 ECTS |
| **Total workload** | 60 h (30 h attendance, 30 h self-study) |
| **Weekly SWS or total contact hours** | 2 hours per week (SWS) |

| Learning outcomes | Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: |
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| | **Professional competencies:** |
| | – Students will improve their language skills, while increasing their knowledge of basic business terminology in the target language. |
| | – Students will demonstrate best practices for business communication skills in the target language. |
| | – On all levels, students will improve their communication skills according to their individual capabilities. |
| | – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. |
| | – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships). |
| | **Methodological competencies:** |
| | – Students will analyze and discuss different topics related to business communication. |
| | **Social competencies:** |
| | – Students will interact in the target language for various purposes and with different types of audiences. |
| | – Students will improve their intercultural awareness and intercultural communication competencies. |
| | **Personal competencies:** |
| | – Students will improve self-confidence using the target language for different purposes, including business situations. |
| | – Students will become familiar with France as well as the ways of life and business life in French-speaking countries. |
| | – Students will become aware of current economic developments and problems in French-speaking countries. |
| **Content / indicative syllabus** | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). |
| **Teaching and learning methodology** | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| **Miscellaneous** | The Business French courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions. |
| **Indicative reading list** | Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.<br><br>For Business French:<br>– To be announced in class (depends on the course level). |

## M2.6.C Business Spanish II

| Module | M2.6.C |
|---|---|
| **Type of module** | Elective |
| **Admission requirements** | Successful completion of previous language level in Semester 1. |
| **Academic level** | For Spanish, courses are offered at the A1 to C1.2 level. |
| **Transferability of module** | Eligibility for other programmes with consent of teachers and according to availability |
| **Name of lecturer(s) For contact details, see ESB website.** | Depends on course level: For Business Spanish: Yolanda Guevara, Esteban Caballero, Francis Figueroa, Maria Engracia Lopez Sanchez, Pilar Vega, Lilliam Rojas-Klaus, otherwise contact: Prof. Yoany Beldarrain (Ph.D) Building 5, office 114, Tel.: 07121 271 3101 Yoany.Beldarrain@reutlingen-university.de |
| **Language of instruction** | Spanish |
| **Credits (ECTS)** | 2 ECTS |
| **Total workload** | 60 h (30 h attendance, 30 h self-study) |
| **Weekly SWS or total contact hours** | 2 hours per week (SWS) |
| **Learning outcomes** | Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: <br><br> • Professional competencies: <br> − Students will improve their language skills, while increasing their knowledge of basic business terminology in the target language. <br> − Students will demonstrate best practices for business communication skills in the target language. <br> − On all levels, students will improve their communication skills according to their individual capabilities. <br> − Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. <br> − Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships). <br><br> • Methodological competencies: <br> − Students will analyze and discuss different topics related to business communication. |

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| | • **Social competencies:** |
| | − Students will interact in the target language for various purposes and with different types of audiences. |
| | − Students will improve their intercultural awareness and intercultural communication competencies. |
| | • **Personal competencies:** |
| | − Students will improve self-confidence using the target language for different purposes, including business situations. |
| | − Students will become familiar with Spain and Latin-American countries as well as the ways of life and business life in Spanish-speaking countries. |
| | − Students will become aware of current economic developments and problems in Spanish-speaking countries. |
| **Content / indicative syllabus** | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). |
| **Teaching and learning methodology** | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| **Miscellaneous** | The Business Spanish courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions. |
| **Indicative reading list** | Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc. The textbooks/workbooks listd below will be used in conjunction with these additional materials.<br><br>For Business Spanish:<br>• Meta Professional A1-A2 Spanisch für den Beruf (2018)/Klett<br>• Meta Professional B1 Spanisch für den Beruf (2018)/ Klett<br>• Further Indicative reading list will be announced, especially for higher levels. |

## M2.6.D  Business Chinese II

| Module | M2.6.D |
|---|---|
| **Type of module** | Elective |
| **Admission Requirements** | Successful completion of previous language level in Semester 1. |
| **Academic level** | For Chinese, courses are offered at the A1 to B1 level. |
| **Transferability of module** | Eligibility for other programmes with consent of teachers and according to availability of seats |
| **Name of lecturer(s) For contact details, see ESB website.** | Depends on course level:<br>For Business Chinese: Xiaohui Xu, Ying Feng, otherwise contact: |

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| | Prof. Yoany Beldarrain (Ph.D)<br>Building 5, office 114, Tel.: 07121 271 3101<br>Yoany.Beldarrain@reutlingen-university.de<br><br>Prof. Dr. Niamh O´Mahony<br>Building 17, office 113, Tel.: 07121 271 3028<br>Niamh.Omahony@reutlingen-university.de |
| **Language of instruction** | Chinese |
| **Credits (ECTS)** | 2 ECTS |
| **Total workload** | 60 h (30 h attendance, 30 h self-study) |
| **Weekly SWS or total contact hours** | 2 hours per week (SWS) |
| **Learning outcomes** | Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed:<br><br>• **Professional competencies:**<br>  – Students will improve their language skills, while increasing their knowledge of basic business terminology in the target language.<br>  – Students will demonstrate best practices for business communication skills in the target language.<br>  – On all levels, students will improve their communication skills according to their individual capabilities.<br>  – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level.<br>  – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships).<br><br>• **Methodological competencies:**<br>  – Students will analyze and discuss different topics related to business communication.<br><br>• **Social competencies:**<br>  – Students will interact in the target language for various purposes and with different types of audiences.<br>  – Students will improve their intercultural awareness and intercultural communication competencies.<br><br>• **Personal competencies:**<br>  – Students will improve self-confidence using the target language for different purposes, including business situations.<br>  – Students will become familiar with China as well as the ways of life and business life in China.<br>  – Students will become aware of current economic developments and problems in China. |

| Content / indicative syllabus | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). |
|---|---|
| Teaching and learning methodology | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| Miscellaneous | The Business Chinese courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions. |
| Indicative reading list | Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc. <br><br> For Business Chinese: <br><br> – To be announced in class (depends on the course level). |

## M2.6.E  Business German II

| Module | M2.6.E |
|---|---|
| Type of module | Elective |
| Admission requirements | Successful completion of Business English I. |
| Academic level | For German, courses are offered at the A1 to C1.2 level. |
| Transferability of module | Eligibility for other programmes with consent of teachers and according to availability of seats |
| Name of lecturer(s) <br> For contact details, see ESB website. | Depends on course level: <br> For Business German: Dr. Karen Diehl, Josefine Kohle-Hempel, Susanne Lindner, Gabriele Cwejn, Martin Böhler, <br> otherwise contact: <br> Prof. Yoany Beldarrain (Ph.D) <br> Building 5, office 114, Tel.: 07121 271 3101 <br> Yoany.Beldarrain@reutlingen-university.de |
| Language of instruction | German |
| Credits (ECTS) | 2 ECTS |
| Total workload | 60 h (30 h attendance, 30 h self-study) |
| Weekly SWS or total contact hours | 2 hours per week (SWS) |
| Learning outcomes | Over the course of two semesters, students complete two consecutive levels of one language. Students must demonstrate the prerequisite skills in order to advance to the next level. After successful completion of this course, students should have developed: <br><br> • **Professional competencies:** <br><br> – Students will improve their language skills, while increasing their knowledge of basic business terminology in the target language. <br> – Students will demonstrate best practices for business communication skills in the target language. |

|  | – On all levels, students will improve their communication skills according to their individual capabilities.  |
|---|---|
|  | – Students will acquire or improve their grammar skills and vocabulary in the target language according to their individual competency level. |
|  | – Students will acquire or improve written and oral communication skills in the target language, especially those skills used in business contexts and situations in the student's personal context (studies, internships). |
|  | • Methodological competencies: |
|  | – Students will analyze and discuss different topics related to business communication. |
|  | • Social competencies: |
|  | – Students will interact in the target language for various purposes and with different types of audiences. |
|  | – Students will improve their intercultural awareness and intercultural communication competencies. |
|  | • Personal competencies: |
|  | – Students will improve self-confidence using the target language for different purposes, including business situations. |
|  | – Students will become familiar with Germany as well as the ways of life and business life in German-speaking countries. |
|  | – Students will become aware of current economic developments and problems in German-speaking countries but especially in Germany. |
| **Content / indicative syllabus** | The content of each course level is in accordance with the Common European Framework Reference for Languages (CEFR). |
| **Teaching and learning methodology** | All teaching is by native speakers and based on short presentations, interactive activities, role-plays, written assignments, discussions, articles, etc., depending on individual student needs. |
| **Miscellaneous** | The Business German courses are offered ESB-wide and therefore reflect the ESB-wide module and course descriptions. |
| **Indicative reading list** | Reading materials used in class will reflect current topics in business, in the target language. Sources may include newspapers, journals, news reports, etc.<br><br>For Business German:<br><br>– To be announced in class (depends on the course level). |

## M3.A  International Study Semester

| Module | M3.A |
|---|---|
| Semester | 3 Semester |
| Duration of module | 1 Semester |
| Type of module | Compulsory M3.A or M3.B for those lacking foreign experience and according to study and examination regulations. |
| How frequently is the module offered | Once per semester |
| Admission requirements | Successful completion of all coursework in the IACT programme |
| | Dependent on international partner university |
| | Application for admission to the semester abroad in Reutlingen and at the partner university |
| | Reutlingen: Preparation and coordination of the course selection in the learning agreement. The Learning Agreement must be in accordance with the overall objectives of the degree programme and must be approved by the person responsible for the module before the semester abroad begins. |
| | If course changes are necessary on site, this must be advertised within one week after the start of the study programme. The student sends the final course selection with the signature of the supervisor of the partner university to the person responsible for the module with the request for approval (the student is responsible for providing proof). |
| | Subject-specific courses at master's level that complement the course of the degree programme (max. 30 ECTS) and language courses (up to max. 12 ECTS of the 30 ECTS) are recognised, with the exception of English language courses, from partner universities of HS/ESB Reutlingen or from recognised colleges or universities of comparable quality to ESB Business School. |
| | For recognition, the corresponding transcript of records with the signed learning agreement is sent promptly to the module supervisor for recognition both by post and electronically. |
| Level | Master |
| Module coordinator / responsible professor | The student is responsible for meeting all requirements of the partner university, as well as of all stakeholders' requirements at Reutlingen University, esp. the IACT programme. |
| | Professor and programme coordinator advise about studies at respective partner universities |
| | Prof. Dr. Carmen A. Finckh<br>Tel.: 0175-2060333<br>Carmen.Finckh@reutlingen-university.de |
| Language of instruction | Usually English, but dependent on partner university |
| Credits (ECTS) | 30 ECTS |
| Total workload and breakdown | 900 h (subdivision subjective to partner university arrangements) |
| Contact hours | Subject to partner university |

| Examination/ type of assessment | Subject to partner university |
|---|---|
| **Weighting of grade within programme** | 30/120 |
| **Learning outcomes of the course** | <ul><li>**Professional competencies**: expand subject knowledge, or learn new subjects not taught within the IACT programme, esp. with respect to accounting, controlling, and taxation</li><li>**Methodological competencies:** gain foreign experience</li><li>**Social competencies:** learn to cope in an alien environment, better communication skills, establish and expand foreign relationships, increase intercultural understanding</li><li>**Personal competencies:** expand personal horizons, leave comfort zone and gain confidence/ strong personality</li></ul> |
| **Course-specific contribution to competency goals** | CG 2: depending on the partner university / courses chosen<br>CG 6: depending on the partner university / courses chosen |
| **Content/ indicative syllabus** | Dependent on partner university |
| **Teaching and learning methods** | Dependent on partner university |
| **Miscellaneous** | Dependent on partner university |
| **Indicative reading list** | Dependent on partner university |

# M3.B  International Internship

| Module | M3.B |
|---|---|
| **Semester** | 3 Semester |
| **Duration of module** | 1 Semester (at least 22 weeks) |
| **Type of module** | Compulsory M3.A or M3.B for those who lack foreign experience and in accordance with study and examination regulations. |
| **How frequently is the module offered** | Once per semester |
| **Admission requirements** | Successful completion of all coursework in the IACT programme; Dependent on acceptance of international internship agreement. |
| **Level** | Master |
| **Module coordinator /responsible professor** | Student is responsible for meeting all stakeholders' requirements at Reutlingen University, esp. the IACT programme, as well as meeting international internship requirements.<br><br>Professor or programme coordinator advises about internship requirements.<br><br>Prof. Dr. Carmen A. Finckh<br>Tel.: 0175-2060333<br>Carmen.Finckh@reutlingen-university.de |

| Language of instruction | Usually English, but dependent on international internship company. |
|---|---|
| Credits (ECTS) | 30 ECTS |
| Total workload and breakdown | 900 h (subdivision subjective to international internship company, as well as all stakeholders' requirements at Reutlingen University, esp. the IACT programme)<br>22 weeks in company |
| Contact hours | 2 hours per week (SWS) |
| Examination/ type of assessment | Internship Report (28 out of 30 ECTS):<br>4000 words, in German or English, submission of print and electronic copy of the report<br>Internship Colloquium (2 out of 30 ECTS): dates, duration, examiners will be communicated at the beginning of each semester. |
| Weighting of grade within programme | Pass, no pass / ungraded |
| Learning outcomes of the course | • **Professional competencies:** application of the acquired specialist knowledge in an international company, if possible with deployment abroad and/or dealing with international issues<br><br>• **Methodological competencies (interdisciplinary competencies, professional competencies):** application of intercultural competence; reflection theory and practice<br><br>• **Social competencies:** increasing communication skills in the international environment; building and expanding international relationships<br><br>• **Personal competencies:** expanding personal horizons and leaving one's comfort zone |
| Course-specific contribution to competency goals | **CG 2:** Students work in internationally-oriented companies where they have to cope with mixed teams, with their supervisors and different clients.<br>**CG 6:** dependent on working tasks |
| Content/ indicative syllabus | Dependent on international internship company, as well as all stakeholders' requirements at Reutlingen University, esp. the IACT programme: |
| Teaching and learning methods | Practical or conceptual activity in the company |
| Indicative reading list | The student must review the relevant specialist literature on the subject area of the internship and reflect accordingly (theory-based internship). |

# M3.C Voluntary Internship

| Module | M3.C |
|---|---|
| Semester | 3 Semester |
| Duration of module | 1 Semester (at least 22 weeks) |
| Type of module | Voluntary, supplementary foreign experience in accordance with respective study and examination regulations |
| How frequently is the module offered | Once per semester |
| Admission requirements | Successful completion of all coursework in the IACT programme; dependent on acceptance of international internship agreement |
| Level | Master |
| Module coordinator / responsible professor | Student is responsible for meeting all all stakeholders' requirements at Reutlingen University, esp. the IACT programme, as well as meeting international internship requirements.<br><br>Professor or programme coordinator advises about internship requirements.<br><br>Prof. Dr. Carmen A. Finckh<br>Tel.: 0175-2060333<br>Carmen.Finckh@reutlingen-university.de |
| Language of instruction | Usually English but dependent on international internship company |
| Credits (ECTS) | 30 ECTS |
| Total workload and breakdown | 900 h (subdivision subjective to international internship company, as well as all stakeholders' requirements at Reutlingen University, esp. the IACT programme)<br>22 weeks in company |
| Contact hours | 2 hours per week (SWS) |
| Examination/ type of assessment | Internship Report (28 out of 30 ECTS):<br>4000 words, in German or English, submission of print and electronic copy of the report<br><br>Internship Colloquium (2 out of 30 ECTS): Dates, duration, examiners will be communicated at the beginning of each semester. |
| Weighting of grade within programme | Pass, no pass / ungraded |
| Learning outcomes of the course | • **Professional competencies:** application of the acquired specialist knowledge in an international company, if possible with deployment abroad and/or dealing with international issues<br><br>• **Methodological competencies (interdisciplinary competencies, professional competencies):** application of intercultural competence; reflection theory and practice<br><br>• **Social competencies:** developing communication skills in the international environment; building and expanding international relationships |

| | |
|---|---|
| | • **Personal competencies:** expanding personal horizons and leaving one's comfort zone |
| **Course-specific contribution to competency goals** | **CG 2:** Students work in international oriented companies where they have to cope with mixed teams, with their supervisors and different clients. **CG 6:** dependent on the working tasks |
| **Content/ indicative syllabus** | Dependent on international internship company, as well as all stakeholders' requirements at Reutlingen University, esp. the IACT programme |
| **Teaching and learning methodology** | Practical semester/work in the company |
| **Indicative reading list** | The student must review the relevant specialist literature on the subject area of the internship and reflect accordingly (theory-based internship). |

# M4  Master Thesis

| Module | M4 |
|---|---|
| **Semester** | 3 or 4 Semester |
| **Duration of module** | 1 Semester |
| **Type of course** | Compulsory |
| **How frequently is the module offered** | Once per semester |
| **Admission requirements** | The thesis can only be started if the module "Data Analytics & Business Research" and a total of 45 ECTS credits in the IACT programme have been completed. |
| **Level** | Master |
| **Responsible professor /module coordinator** | Various professors and company lecturers<br>Prof. Dr. Maud Helene Schmiedeknecht<br>Building 17, office 130, Tel.: 07121 271 3081<br>maud.schmiedeknecht@reutlingen-university.de |
| **Name(s) of lecturer(s)** | Various professors as first advisors and company representatives as second advisors |
| **Language of instruction** | German or English |
| **Credits (ECTS)** | 30 ECTS |
| **Total workload and breakdown** | 750 h (self-study) |
| **Contact hours** | Individual advisory hours |
| **Examination/ type of assessment** | Final thesis |
| **Weighting of grade within programme** | 30/90 |

| | |
|---|---|
| **Learning outcomes of the module** | Supporting final competency goals and objectives specified in the programme qualification section |
| **Course-specific contribution to competency goals** | **CG 4:** With their master's thesis, students demonstrate how they can apply their knowledge from the programme to real-world opportunities and problems; arriving at viable solutions to issues of one specific company or some empirical challenge that can be analysed accordingly. |
| **Content / indicative syllabus** | Time: 5 months

See 'Thesis Guidelines for Masters' Programmes'

Evaluation criteria:

*Introduction (10%):* Motivation & research statement; comprehensivness

*Literature Review & Research Method (50%):* Literature Review and – if applicable - hypothesis development; method selection; sample size and selection; method application; interpretation

*Findings, Interpretation & Conclusion (25%):* Placement within the previous literature; implications for company/organization/industry; limitations of study

*Documentation & Initiative (15%):* Formal criteria; citations and bibliography, initiative & independence |