

BA in International Culture and Management (ICM)

| Semester 1 | Semester 2 | Semester 3 | Semester 4 | Semester 5 | Semester 6 |
|---|--|--|---|--|--------------------------------------|
| BA ICM 1 Introduction to Business Operations | BA ICM 5 Cost Accounting | BA ICM 5 Advanced Management Accounting | BA ICM 14 Business Elective 1 | Summer internship between semester 4 and semester 5, minimum 8 weeks (10 CP) | |
| BA ICM 2 Financial Accounting | BA ICM 2 Introduction to Finance | BA ICM 9 Business Psychology | BA ICM 9 International Politics and Institutions | | |
| BA ICM 4 Introduction to Social Sciences | BA ICM 8 Introduction to Cultural Studies | BA ICM 6 Economics 1 | BA ICM 7 Economics 2 | Semester Abroad (25 CP) | BA ICM 14 Business Elective 2 |
| BA ICM 4 Empirical Social Research | BA ICM 8 Intercultural Management | BA ICM 6 Business Law 1 | BA ICM 7 Business Law 2 | | BA ICM 13 Specialisation Course 7 |
| BA ICM 3 Human Resources Management | BA ICM 10 Specialisation Course 1 | BA ICM 11 Specialisation Course 3 | BA ICM 12 Specialisation Course 5 | | BA ICM 13 Specialisation Course 8 |
| BA ICM 3 Marketing | BA ICM 10 Specialisation Course 2 | BA ICM 11 Specialisation Course 4 | BA ICM 12 Specialisation Course 6 | | BA ICM 22 Business Skills |
| BA ICM 15 BEC Preparation Course | BA ICM 15 BEC Preparation Course | BA ICM 18 Foreign Language 3 | BA ICM 19 Foreign Language 4 | | Bachelor Thesis Tutorial (1 CP) |
| BA ICM 16 Foreign Language 1 | BA ICM 17 Foreign Language 2 | BA ICM 18 Foreign Language 3 | BA ICM 19 Foreign Language 4 | | Bachelor Thesis (12 CP) |
| BA ICM 16 Foreign Language 1 | BA ICM 17 Foreign Language 2 | BA ICM 18 Foreign Language 3 | BA ICM 19 Foreign Language 4 | | |
| BA ICM 20 Basic Skills 1 | BA ICM 20 Basic Skills 2 | BA ICM 21 Elective Skills 1 | BA ICM 21 Elective Skills 2 | | |

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SWS = SemesterWochenStunden / semester periods per week; CP = ECTS Credit Points

Module BA ICM 1: Introduction to Business Operations (3 CP)

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| Introduction to Business Operations | 2 SWS | 3 CP | Semester 1 |
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The overall aim of this module is to provide profound knowledge of the fundamentals of business operations. It introduces students to the basics of business. The course focuses on key terms and theories with respect to business, the business environment as well as economic issues and provides an overview of the various business functions.

By the end of the module, students should be able to:

- Understand key terms and the main issues associated with business and economics;
- Outline and discuss the various business functions such as human resources management, operations, marketing, production and finance/ accounting in an overall context;
- Apply the most recent management research and the respective derived theories to real life management problems;
- Debate ethical dilemmas in management;
- Discuss relevant economical, global, social, technological and legal / political environmental issues with respect to business;
- Highlight emerging business trends in management.

Module BA ICM 2: Finance and Accounting Basics (6 CP)

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| Part 1: Financial Accounting | 2 SWS | 3 CP | Semester 1 |
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The overall aim of this course is to provide the students with a basic understanding of the essential financial accounting concepts. The importance of recording and reporting economic events within a business is emphasized.

Successful students will:

- Understand the major principles of preparing financial statements;
- Differentiate the users of accounting information and their underlying interests;
- Recognise the impact business transactions have on the major financial statements;
- Analyse changes in the financial position of an organisation that have occurred over different reporting periods.

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| Part 2: Introduction to Finance | 2 SWS | 3 CP | Semester 2 |
| Successful students will understand: <ul style="list-style-type: none"> - The analysis of financial statements using ratio and trend analysis; - The national and international financial environment, including equity and debt markets; - Financial institutions, and interest rates, common and preferred stocks and their valuation; - Bonds and their valuation including coupon rates, coupon payments, yields, risk, bond ratings, price discounts and premiums. Students will demonstrate understanding of: <ul style="list-style-type: none"> - The time value of money including present value and future value analyses of annuities and uneven cash flows over time; - A business' cost of capital and the sources for small and large firms; - Capital budgeting for evaluating long-term fixed asset investments including both independent and mutually exclusive decisions. | | | |

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| Module BA ICM 3: Management Basics (6 CP) | | | |
| Part 1: Human Resources Management | 2 SWS | 3 CP | Semester 1 |
| By the end of the module students should be able to: <ul style="list-style-type: none"> - Understand key terms and the main issues and tasks associated with (strategic) human resources management; - Outline the differences between domestic and international HRM and understand the additional complexity of HRM within an international context; - Review and critically reflect upon academic work on human resources management; - Design and apply basic HR concepts and HR management instruments in practice; - Discuss the new role of the HRM function and describe important future trends and challenges for the HR department. | | | |
| Part 2: Marketing | 2 SWS | 3 CP | Semester 1 |
| By the end of the module students should be able to: <ul style="list-style-type: none"> - Understand marketing techniques and models; - Apply marketing techniques and models to the marketing planning process in the competitive and collaborative environments; | | | |

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| <ul style="list-style-type: none"> - Conduct detailed marketing analyses both internally and in terms of the macro marketing environment; - Undertake comprehensive analyses of markets, customers and competitors (micro environment); - Determine objectives and strategies; - Design appropriate marketing mixes for specific segments and target groups - Develop a basic understanding of organizational buying behaviour. |
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| Module BA ICM 4: Social Science Basics (6 CP) | | | |
| Part 1: Introduction to Social Sciences | 2 SWS | 3 CP | Semester 1 |
| The aim of this course is to provide students with an overview of the principal social science disciplines and their relationships. Students will become familiar with the main topics of sociology, anthropology, political science, psychology, etc. and will study the different approaches these disciplines provide to the topics handled. Successful students will be better prepared to examine topics such as human society, the interaction of groups, social change and social behaviour systematically. In their analysis of problems in human interaction, they will be able to take a variety of perspectives into consideration. | | | |
| Part 2: Empirical Social Research | 2 SWS | 3 CP | Semester 1 |
| This course is an introduction into the research methods used in social sciences. It focuses on qualitative as well as quantitative methods. Training in qualitative methods includes interview techniques and evaluation. The collection, analysis, interpretation and presentation of data are studied for quantitative analysis. Successful students will gain solid background knowledge about statistics and the utilisation of software such as SPSS. They will be able to develop valid research designs for social science research. | | | |

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| Module BA ICM 5: Management Accounting (6 CP) | | | |
| Part 1: Cost Accounting | 2 SWS | 3 CP | Semester 2 |
| The overall aim of this module is to provide students with a good understanding of the principles involved in designing and evaluating management / cost accounting information systems. These systems accumulate, classify, summarize and report information which will assist employees within an organisation in their decision-making, planning, control and performance measurement activities. | | | |

Successful students will gain a deeper knowledge of the main functions and the role of cost accounting in business. They will understand the different cost terms such as fixed / variable costs, direct / indirect costs, opportunity, relevant and sunk cost. Additionally, they will become familiarised with the principles of job costing and process costing systems and get to understand the relationship between cost accounting and pricing decisions. Successful students will be able to accumulate costs for inventory valuation and profit measurement and to apply the methods of traditional cost assignment. They will be able to incorporate cost and financial data into managerial decision-making, e.g. special pricing decisions and cost-volume-profit-analysis.

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| Part 2: Advanced Management Accounting | 2 SWS | 3 CP | Semester 3 |
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Successful students will understand:

- The role of the management accounting system within the organization's planning and control function;
- The influence of management accounting control systems on management behaviour and an organization's strategy;
- The variety of controlling tools and instruments;
- The importance of identifying the various factors which affect and determine costs;
- The varied nature of budgeting systems;
- The principles of designing reports to provide useful management accounting information;
- The link between management control and corporate strategy;
- The concept of cost drivers and cost hierarchies.

Successful students will be able to:

- Identify relevant costs for non-routine managerial decisions, e.g. investment appraisal and develop pricing decisions;
- Use methods of budgeting, considering its behavioural aspects and how it impacts the budgeting process;
- Examine the usefulness and limitations of CVP analysis as a cost-based decision-making tool;
- Review the ABC numerical methods;
- Progress from Activity Based Costing to Activity Based Pricing and Customer Management;

- Apply Customer Profitability Analysis in the Supply Chain Management context;
- Use variance analysis and German 'Grenzplankostenrechnung' [marginal costing] as management control tools;
- Use various performance measurement and value management tools or concepts (e.g. BSC, EVA, SCOR, KPI, ROCE, ROI, Ratio Analysis);
- Use capital investment appraisal techniques;
- Appreciate the influence of budgeting and performance evaluation systems on management behaviour and organizational function;
- Appreciate the varying nature of internal control systems including administrative, accounting, social, and cultural controls.

Module BA ICM 6: Economics and Law (6 CP)

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| Part 1: Economics 1 | 2 SWS | 3 CP | Semester 3 |
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By the end of the course, the students should have developed a basic knowledge of microeconomic and macroeconomic principles. Model-based findings will be related to current issues in a national and closed system. A broad range of key concepts from supply and demand to elasticity enables students to develop a basic understanding of the economic development. Economic issues in product and services markets will be discussed. Additionally, students will be able to describe public choice theory.

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| Part 2: Business Law 1 | 2 SWS | 3 CP | Semester 3 |
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By the end of the course, successful students shall understand the different areas of regulation of civil law and corporate law. Students shall be able to assess the area of application of civil law concerning corporate law and understand the methodology of law and its relationship to business. Additionally, students shall be capable of broadening their knowledge and understanding of company law. They will possess an awareness of the advantages, disadvantages, and implications of various legal forms of national business organisations.

Module BA ICM 7: Advanced Economics and Law (6 CP)

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| Part 1: Economics 2 | 2 SWS | 3 CP | Semester 4 |
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Students will learn how economists analyse markets and come to conclusions. Students will be provided with complex systems in aggregate models and will be taught to develop a deep understanding of economic development. Furthermore,

economic issues – especially within financial markets – will be discussed. Successful students will know how to relate model-based findings to a globalized world. Additionally, they will be familiar with the analysis of economic policy strategies in national and international markets.

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| Part 2: Business Law 2 | 2 SWS | 3 CP | Semester 4 |
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The aims of this course are to enable students to assess the area of application of civil law concerning contract and trade law. They shall gain knowledge and understanding of contract law and European corporate law. Additionally, successful students will be capable of recognising and solving basic legal problems, particularly in contract law and will understand the legal forms and implications of various types of European business organisations. Successful students will have detailed knowledge of contract law, CISG and GCC levels and European company law. Finally, they will understand legal aspects of business internationalization within the EU.

Module BA ICM 8: Intercultural Studies (6 CP)

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| Part 1: Introduction to Cultural Studies | 2 SWS | 3 CP | Semester 2 |
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The aim of this course is to introduce the different approaches to the complex notion of culture. It familiarises students with the theoretical foundation of modern studies of everyday life, cultural criticism and the study of mass culture. Successful students will be able to analyse any given cultural artefact (a text, a media clip, a work of art, etc.) as a key to social and/or cognitive ways of knowing, seeing or behaving.

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| Part 2: Intercultural Management | 2 SWS | 3 CP | Semester 2 |
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This course will be based on the general framework of the 'Introduction to Cultural Studies' in order to introduce the perspectives on culture that are usually employed to explore intercultural and cross-cultural exchange. Cultural foundations of management and business-related behaviour will be explored in order to enable students to develop intercultural competencies in a globalised working environment.

Module BA ICM 9: Psychology and Politics (6 CP)

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| Part 1: Business Psychology | 2 SWS | 3 CP | Semester 3 |
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This course provides students with an overview of theories and approaches which originate from the field of psychology and can be applied to the world of business. One important field for application is industrial organisational (I/O) psychology which

focuses on solving workplace problems. The research of consumer behaviour, marketing and advertisements is another important field for the application of psychology in business.

Successful students will be able to build upon their prior knowledge of human resources management to deepen their understanding of the factors which influence employees' thoughts, behaviour, and emotions. By using their knowledge from the marketing course, successful students will be able to analyse consumer behaviour and the effect of marketing strategies through the application of concepts derived from the field of psychology.

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| Part 2: International Politics and Institutions | 2 SWS | 3 CP | Semester 4 |
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The aim of this course is to help students to develop an understanding for the working of international politics, i.e. for the events, trends, and patterns when actors interact within the global political system.

Successful students will be able to critically evaluate the role of international organisations such as the UN, the struggle for power and wealth among states as well as the efforts expounded by states to promote democratic development. They will also have a better understanding of the international political economy, especially of topics such as globalisation, international trade and finance, sustainable development, and the environmental impact of economic growth.

Modules BA ICM 10 – ICM 13 are specialisation modules (see separate list)

Module BA ICM 14: Business Electives (6 CP)

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| Part 1: Business Elective 1 | 2 SWS | 3 CP | Semester 4 |
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| Part 2: Business Elective 2 | 2 SWS | 3 CP | Semester 6 |
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Due to its nature as an elective component, the module contains a variety of courses which are offered in accordance with students' demands. Examples of the courses offered include:

- Cultural Production
- Entrepreneurship
- Organisational Behaviour
- Social Media Marketing

Module BA ICM 15: BEC Preparation Course (6 CP)

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| BEC Preparation Course | 2 + 2 SWS | 6 CP | Semesters 1 |
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| <p>This module will prepare students for the Cambridge External Advanced Business English test (BEC Higher). Additionally, it shall enable students to effectively participate in an increasingly international work environment, where English is the key business language.</p> <p>Upon completion successful students will:</p> <ul style="list-style-type: none"> - Be able to read and understand texts related to current business topics; - Be familiar with and be able to write basic business correspondence, using correct grammar and appropriate vocabulary & phrases; - Be able to listen to and understand a wide range of business dialogues; - Be able to communicate appropriately and confidently in a number of everyday business situations. | | | |

| Module BA ICM 16: Foreign Language 1 (6 CP) | | | |
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| Foreign Language 1 | 2 + 2 SWS | 6 CP | Semester 1 |
| <p>Students choose one of the following language classes:</p> <ul style="list-style-type: none"> - Spanish I Beginners - Spanish I Intermediate - Spanish I Advanced - French I - French I Advanced - Chinese I - Japanese I - Russian I <p>Additional language classes may be offered in accordance with students' demands.</p> | | | |

| Module BA ICM 17: Foreign Language 2 (6 CP) | | | |
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| Foreign Language 2 | 2 + 2 SWS | 6 CP | Semester 2 |
| <p>Students continue their foreign language education in one of the following classes:</p> <ul style="list-style-type: none"> - Spanish II Beginners - Spanish II Intermediate - Spanish II Advanced - French II - French II Advanced | | | |

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| <ul style="list-style-type: none"> - Chinese II - Japanese II - Russian II <p>Additional language classes may be offered in accordance with students' demands.</p> |
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| Module BA ICM 18: Foreign Language 3 (9 CP) | | | |
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| Foreign Language 3 | 2 + 2 + 2 SWS | 9 CP | Semester 3 |
| <p>Students continue their foreign language education in one of the following classes:</p> <ul style="list-style-type: none"> - Spanish III Beginners - Spanish III Intermediate - Spanish III Advanced - French III - French III Advanced - Chinese III - Japanese III - Russian III <p>Additional language classes may be offered in accordance with students' demands.</p> | | | |

| Module BA ICM 19: Foreign Language 4 (9 CP) | | | |
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| Foreign Language 4 | 2 + 2 + 2 SWS | 9 CP | Semester 4 |
| <p>Students continue their foreign language education in one of the following classes:</p> <ul style="list-style-type: none"> - Spanish IV Beginners - Spanish IV Intermediate - Spanish IV Advanced - French IV - French IV Advanced - Chinese IV - Japanese IV - Russian IV <p>Additional language classes may be offered in accordance with students' demands.</p> | | | |

| Module BA ICM 20: Basic Skills (6 CP) | | | |
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| Part 1: Rhetoric and Presentation | 2 SWS | 3 CP | Sem. 1 or 2 |
| <p>This course offers a practical, accessible guide to making effective presentations</p> | | | |

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| and also trains questioning techniques. During the course, students will learn to realize manipulation in dialogues and statistics and questions regarding self-confidence and personalities will be elucidated. Additionally, the course discusses speaking effectively in seminars, tutorials and formal presentations, and, unusually, in leisure activities, such as standing for office, and speaking at or chairing a committee or society meeting. Finally, it helps with career research, including a practical, step-by-step guide for an effective job interview. Successful students will build up their own personality and present themselves with increasing self-confidence. Furthermore, they will be able to prepare and present presentations of various topics including off-hand presentations. | | | |
| Part 2: Scientific Working and Academic Writing | 2 SWS | 3 CP | Sem. 1 or 2 |
| This course provides students with the necessary skills to conceptualize research and to complete term papers as well as Bachelor of Arts theses. The course guides students through the different steps from the definition of a research topic to the compilation of an analytical paper. | | | |

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| Module BA ICM 21: Skills Electives (6 CP) | | | |
| Part 1: Business Elective 1 | 2 SWS | 3 CP | Semester 3 |
| Part 2: Business Elective 2 | 2 SWS | 3 CP | Semester 4 |
| Due to its nature as an elective subject, this module contains a variety of courses which are offered in accordance to students' demands. Examples of courses offered include: <ul style="list-style-type: none"> - Computer Applications – Management: <ul style="list-style-type: none"> • Excel • SPSS • MS Project - Computer Applications – Media & Design: <ul style="list-style-type: none"> • PowerPoint • Adobe Flash • Web Design - Argumentation, Debating & Negotiation - English: Strategic Business Communication - Questioning Techniques, Manipulation, Persuasion - Team Training, Team Development, Typologies. | | | |

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| Module BA ICM 22: Business Skills (3 CP) | | | |
| Part 1: Career Service | 1 SWS | 1 CP | Semester 6 |
| In this course, students will be prepared for their application process for prospective jobs, internships or further studies. Successful students will be able to: <ul style="list-style-type: none"> - Write correct, meaningful, and competitive applications - Optimally prepare for and convince their counterparts in a job interview | | | |
| Part 2: Business Ethics | 1 SWS | 2 CP | Semester 6 |
| The course will examine ethical issues in the context of business theory and practice. It discusses the conceptual basis of ethical behaviour and the challenge of extending these ideas and perspectives to administrative practice and decision-making. Successful students will develop moral sensitivity and have the capacity for moral inquiry, dialogue and decision-making which is ethically sound in their professional and civilian lives. | | | |