

# Practical module II (W3BW\_IB802)

## **Practical Module II**

## FORMAL INFORMATION ON THE MODULE

MODULE NUMBER

LOCATION IN THE COURSE OF STUDY MODULE DURATION (SEMESTER) MODULE RESPONSIBILITY

LANGUAGE

W3BW\_IB802 2nd academic year 2 Prof Dr Joachim Weber German/English

#### FORMS OF TEACHING USED

Project

## FORMS OF EXAMINATION USED

EXAM PERFORMANCE	EXAM DURATION (IN MINUTES)	GRADING
Project work	See examination	У
Presentation	regulations 30	е
Report on the process and reflection of the practical	See examination	s
module	regulations	У
		е
		s
		Passed/ Not passed

## WORKLOAD AND ECTS CREDITS

TOTAL WORKLOAD (IN H)	OF WHICH ATTENDANCE TIME (IN H)	OF WHICH SELF-STUDY (IN H)	ECTS CREDIT POINTS
600	0	600	20

## QUALIFICATION OBJECTIVES AND COMPETENCES

## PROFESSIONAL COMPETENCE

Students have in-depth insights into the areas relevant to the degree programme in the context of entrepreneurial and social as well as international and intercultural challenges. They understand the relevance of digital structures in the international sphere of action. They are to grasp and analyse the complexity of practical problems in order to develop proposals for solutions based on the content of the course.

## METHODOLOGICAL EXPERTISE

On completion of the module, students will be able to select and apply appropriate methods for complex and, in particular, international practical applications. They will be able to assess the possibilities, practicability and limitations of the methods used and evaluate them against the background of international circumstances.

## PERSONAL AND SOCIAL COMPETENCE

Students are sensitised to dealing with expectations linked to their role in their working environment. Through their cooperative behaviour in international and heterogeneous teams, they contribute to the achievement of common goals. They generally take responsibility for assigned tasks.

## OVERARCHING COMPETENCE

Students are able to implement, monitor and, if necessary, modify target-oriented action programmes in the national and international environment on the basis of largely independent situation analyses using their theoretical knowledge and skills.

## LEARNING UNITS AND CONTENT

TEACHING AND LEARNING UNITS	PRESENCE TIME	SELF-STUDY
Practical module II - Project work II	0	600

#### LEARNING UNITS AND CONTENT

#### TEACHING AND LEARNING UNITS

Finance and accounting national and international standards/controlling

- 1. Financial accounting: stocktaking; asset accounting; accounts payable; accounts receivable (incl. payment transactions, account assignment and dunning/legal action); annual financial statements and analyses, HGB and IFRS, consolidation
- 2. International cost and activity accounting: planning accounting (cost centre/cost unit-related) and monitoring; operational accounting and internal cost allocation; calculation, OECD transfer pricing and taxation
- 3. Investment and financing: Company-specific and country-specific characteristics of capital budgeting/economic analysis; financing; financial management, international treasury
- 4. Controlling: International planning processes and budgeting; planning and control instruments; reporting; product controlling; project controlling; functional controlling (e.g. sales controlling). Country-specific controlling and consolidation of international reporting structures

#### Personnel management and organisation

- 1. Management and corporate organisation in international and intercultural integration: international organisational structure (in-depth insight into the organisational structure of the company; differentiation from other structures; instruments of organisational structure; job planning; job evaluation) Process organisation (instruments of process organisation; process organisation studies (e.g. office organisation and communication))
- 2. Personnel management against the background of the respective international corporate structures: personnel policy, personnel strategies; remuneration systems; flexibilisation; working time models; personnel requirement planning; personnel marketing; personnel recruitment measures; personnel selection; recruitment, transfer and departure of employees; personnel support and development (appraisal interviews assessments; training and further training measures; payroll accounting), secondment of employees, international incentive structures
- 3. Labour law and occupational health and safety in an international and company-specific context: basic knowledge of labour and social law; Works Constitution Act in Germany; work regulations; participation rights of employee representatives

Practical module II - Presentation	0	0
Technical placeholder		
Practical module II - Report on the course and reflection of the practical module	0	0

PRESENCE TIME

SELF-STUDY

## SPECIAL FEATURES

Preparation of project work II and presentation of project work II.

The content of practical module II is based on the theoretical focus of the individual semesters and serves as the basis for the company training plan. The content of the company-based training plan should be adapted to the special features of the respective training company. It makes sense to focus on specific areas in the company.

## PREREQUISITES

None

## LITERATURE

- Bortz, J./Döring, N.: Forschungsmethoden und Evaluation für Human- und Sozialwissenschaftler, Heidelberg: Springer
- $\hbox{-} Kornmeier, M.: Wissenschaftstheorie und wissenschaftliches Arbeiten. Heidelberg: Physical Geberg ab der Geb$
- Kromrey, H.: Empirical Social Research. Stuttgart: Lucius & Lucius
- Schnell, R. / Hill, P. B. / Esser, E.: Methoden der empirischen Sozialforschung. Munich: Oldenbourg
- $\hbox{- Schwaiger, M. / Meyer, A.: Theorien und Methoden der Betriebswirtschaft. Munich: Vahlen}\\$
- Stickel-Wolf, C. / Wolf, J.: Wissenschaftliches Arbeiten und Lerntechniken, Wiesbaden: Gabler
- Theisen, M. R.: Wissenschaftliches Arbeiten, Munich: Vahlen