

Module: Business Administration II

Module Description				
Field of study		Department	Specialisation	
Business Administration		International Business		
Module title	Module language	Module no.	Version	Person responsible
Business Administration II	English/German		5/29/2011 BW	Prof. Dr. Simon, DHBW Ravensburg
Module Placement				
Semester	Prerequisites		Module type	Duration
2	Business Administration I		Compulsory, core module	1 Semester
Tuition and Assessment				
Methods:	Assessment	Graded yes/no	Duration	
Lectures, group work	▪ Written examination	▪ yes	▪ 150 minutes	
Workload and ECTS Points				
Workload (in hours, multiples of 30)	Total:		240 hrs.	ECTS points
	Attendance (lectures and exams)		96 hrs.	8
	Independent study		144 hrs.	
Learning Outcomes and Skills				
Subject-related skills:		With this module students acquire basic insight into the various elements of value-adding processes of an enterprise and its manifestation in internal accounting systems. They know the aims and organization of the flow of goods. They are familiar with the particulars of material and immaterial production of goods and services and develop an understanding of the factors influencing quality, correlating them to the process of production. Students can talk about the basic ideas, tasks and methods of marketing and can explain the complexities of market processes. They have an understanding of how marketing tools work to control customer processes. This knowledge enables students to appraise the importance of financial accounting for a quantitative rendering of business performance processes. On the basis of production and cost theory they can independently compare alternative cost-accounting systems and have the ability to set up a basic cost-accounting system on their own. Students also recognize the possibilities and limits of carrying over the costs calculated to proceeds.		
Socio-ethical skills:		In this module students learn about the possibilities and limits of influencing people through information. They explore economic, social and ethical questions critically. At the same time they are aware of the limitations of the ability of financial accounting to capture an exact picture of an operating system. Students are able to work in groups in a constructive manner.		

Personal skills:	Students can collate and analyse data and information from diverse internal and external sources according to prescribed criteria. They can utilize available books and other aids to study increasingly independently. Students are able to apply given methods to concrete problems on their own. They are open to suggestions and have learned to defend their point of view using business administrative argumentation. They can handle criticism and also criticize adequately.
Transferable skills:	With this module students gain well-founded insights into the various aspects of value chains in business and their quantitative expression. In addition to fundamental knowledge of inventory management and logistics students develop an understanding of the marketing orientation of an enterprise and the consequential application of the marketing mix. In this module students acquire and hone their cost-accounting skills. They are able to describe, analyse and evaluate various perspectives of value chains with the logic and language of internal financial accounting, as well as make recommendations for structural changes of individual systems.

Courses and Contents			
Courses		Atten- Dance (in hrs.)	Self- Study (in hrs.)
Course 1	Elements of Operations and Logistics - Spring Semester (German)	24	36
<i>Material and immaterial goods – Procurement – Production of goods and services – Warehousing – Logistics – Factors for decision-making</i>			
Course 2	Marketing - Spring Semester (English)	36	54
<i>Basics of Marketing – Customer bonding – Marketing mix – Marketing planning and controlling – Marketing organization – CRM – Bases for decision-making</i>			
Course 3	Managerial Accounting - Spring Semester (German)	36	54
<i>Basics of production and cost theory – Cost-category calculation, cost-centre and cost-unit calculation– Systems of full and partial cost-accounting – Financial accounting - Decisions based on cost-accounting data</i>			

Literature
Most recent editions are required
<ul style="list-style-type: none"> • Bruhn, M.: Marketing: Grundlagen für Studium und Praxis, Wiesbaden: Gabler • Coenenberg, A. G.; Fischer, Th. M.; Günther, Th.: Kostenrechnung und Kostenanalyse, Stuttgart: Schäffer-Poeschel • Corsten, H.; Gössinger, R.: Dienstleistungsmanagement, München, Wien: Oldenbourg • Kirsch, J.; Müllerschön, B.: Marketing kompakt, Sternenfels: Verlag Wissenschaft & Praxis • Meffert, H.: Marketing. Grundlagen marktorientierter Unternehmensführung. Konzepte – Instrumente – Praxisbeispiele, Wiesbaden: Gabler • Schweitzer, M.; Küpper, H.-U.: Systeme der Kosten- und Erlösrechnung, München: Vahlen

Additional Information