HOCHSCHULE MAINZ



Description of Bachelor Modules

2025/26

Fachbereich Wirtschaft / School of Business Winter semester / Semester I

Modules in English language Modules in German language

(April 2025)

HOCHSCHULE MAINZ

Wirtschaft Business



Winter semester 2025/26, semester 1

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Modules	Code	SWS h/w	ECTS credits	Page
Introduction to Business	Not yet published	4	5	3
Fundamentals of Accounting	Not yet published	4	5	4
Cross Cultural Management	Not yet published	4	5	5
Introduction to Scientific Writing and Presentation	Not yet published	4	5	6
Business English	021/D43-3155	4	5	7
Social Competence , Business Etiquette and Business Ethics	000-25057	4	5	7
Project Management	021-3254	2	5	8
Negotiation Skills	001-908505	4	5	9
Working in Multicultural Teams	001-908605	4	5	
International Business Communication	001-908805	4	5	
Human Resource Management	D01/D08-2503	4	5	10
Marketing	021-3354	4	5	11
Strategic Management	021-3453	4	5	12
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Principles of Behavioral Economics (Option)	23058	4	5	15
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Purchasing & Supply Management (Option)	23057	4	5	17
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Accounting and Management Control	Not yet published	4	5	20
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German Language and Culture (Deutsche Sprache und Kultur)

Cerman Language and Culture (Dedisone Oprac	nie una italiai j			
Deutsch A1.1 (Beginner)	001-907015	4	5	22
Deutsch A1.2	001-907025	4	5	22
Deutsch A2.1 (Intermediate)	001-907115	4	5	22
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Course selection and Course Choice

STUDIENSTRUKTUR: BETRIEBSWIRTSCHAFTSLEHRE B.SC.

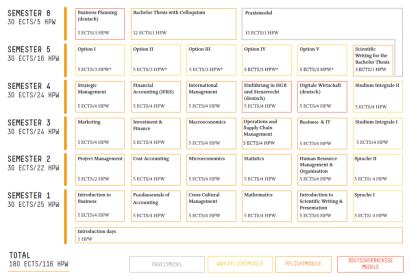
As an ERASMUS/exchange student you can choose your individual programme from the whole study programme offered by the School of Business (most of the courses are offered in our study programme BSc Business Administration/ Betriebswirtschaftslehre and Bsc International Business / first start of this programme in the winter semester), maximum workload of 30 ECTS credit points per semester (6 courses to 5 ECTS points). Bachelor students select only modules on Bachelor level, Master students only modules on Master level.

Exchange students who do not speak German are able to select only modules offered in English. Please make sure that your English language skills are good enough to be able to follow lectures, hold presentations and write assignments and examinations in English.

However, please kindly be aware that our programs and modules are still subject to changes.

SEMESTER 6 30ECTS/8SWS 15 ECTS/2 SWS Option IV SEMESTER 5 Option I Option III 5 ECTS/4 SWS SEMESTER 4 Studium Integrale II* 5 ECTS/4 SWS SEMESTER 3 5 ECTS/4 SWS 5 ECTS/1 SWS SEMESTER 2 Recht II (Verträge & Unter-30ECTS/22SWS Organisation 5 ECTS/4 SWS nehmensrecht) 5 ECTS/4 SWS 5 ECTS/2 SWS 5 ECTS/4 SWS 5 ECTS/ 4 SWS 5 ECTS/4 SWS SEMESTER 1 5 ECTS/4 SWS 5 ECTS/4 SWS TOTAL 180ECTS/121SWS

STUDIENSTRUKTUR: INTERNATIONAL BUSINESS B.SC. (FPO)



^{*} The number of hours per week (HPW) abroad may vary depending on the selected option

^{*} Option III und Studium Integrale II können getauscht werden, um auch bei einem jährlichen Angebot an Optionen eine Vertiefung zu belegen

Bachelor courses taught in English language

Course: Introdutction to Business (course number not yet published)

Semester: Winter semester

Hours per week: 4

ECTS credits: 5

Learning Outcomes / Competences:

After successfully completing the module Introduction to Business, students will be able to

- explain central and internationally relevant business terms such as turnover, profit, productivity or profitability as well as central terms of the various functional areas,
- explain and critically analyse business objectives, conflicting goals and interdependencies
- name and explain relationships and links between the functional areas,
- better organize themselves due to the necessary preparation and follow-up work,
- systematically structure and solve business or management issues in international and national context, as well as visualize and present the results in groups.

Thanks to the integrated business game, students have learned to

 apply the knowledge they have acquired about the various operational functional areas by solving management tasks such as investment, production and marketing planning, taking into account the various dependencies, for a fictitious company.

work together in teams, discuss critical aspects, and take decisions together

Contents:

- Business administration as a science, central terms, and basic concepts.
- Introduction to the different functional areas such as R&D, supply chain management, operations, marketing & sales, customer service, human resource management, finance, IT as well as management and leadership
- Simulation game (TopSim) carried out as group work

Teaching methods: Lectures, with integrated case studies and exercises as well as a business simulation game

Assessment: Written examination incl. questions about the simulation game (90 minutes)

Course: Fundamentals of Accounting (course number not yet published)

Semester: Winter semester

Hours per week: 4

ECTS credits: 5

Learning Outcomes / Competences:

After successfully completing the module Fundamentals of Accounting, students will be able to

- explain the basics of managerial accounting and the distinction between external and internal accounting.
- describe the users and the elementary components of annual financial statements.
- interpret business transactions and explain how these are recorded in company accounting.
- create accounting transactions independently.
- apply the principles of proper accounting and prepare opening and closing balance sheets themselves

Contents:

- · Fundamentals of Accounting
- Target system of enterprises, enterprise as a functional system, the operational accountancy, sub-areas (external/internal), concept and parameters of accounting, essential legal framework
- Fundamentals of Bookkeeping
- Inventory, balance sheet, inventory accounts, profit and loss accounts; consideration of taxes; private withdrawals and private deposits; acquisition of fixed assets; depreciation and amortization of property, plant and equipment, annual financial statements
- Fundamentals of Integrated Income Statement, Financial Accounting and Balance Sheet
- Success and liquidity as key business targets; income statement, income analysis, cash flow statement, financial plan, basic structures and process of integrated profit, financial and balance sheet planning

Teaching methods: Combined lectures, workshop designs, exercises in seminar style

Assessment: Written examination (90) minutes

Course: Cross Cultural Management (course number not yet published)

Semester: Winter semester

Hours per week: 4

ECTS credits: 5

Learning Outcomes / competences:

After successfully completing the module Cross Cultural Management, students will be able to

- understanding the role of culture and its impact on the global business environment
- recognizing cultural variables and cultural characteristics while avoiding stereotypes
- familiarizing oneself with the norms, rituals, and taboos of other cultures
- learning about barriers to intercultural understanding and adjustment to other cultures
- learning how differences in culture manifest themselves in different professional settings
- increasing sensitivity to one's own cultural background and its impact on management, as well as increasing knowledge of ethical issues in an international business environment.

Contents:

- I. Lectures on topics including: Intercultural Business Communication, Understanding Culture and Cultural Theory, Organizational Culture, Conflict Management and Negotiating Internationally
- II. Role play and group work
- III. Case studies

Teaching methods: Seminar with lectures

Assessment: Group project paper including presentation (100 %)

Course: Introduction to Scientific Writing and Presentation (course number not yet published)

Hours per week:

ECTS credits: 5

Learning outcomes / competences:

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After successfully completing this module, students will be able to

- explain the purpose, characteristics, and process of research and its benefits for business practice
- identify and gather reliable sources (especially academic literature), differentiate between various types of sources, and assess their quality
- develop, write and edit an academic text in teamwork
- develop and deliver a convincing presentation as a team
- work together effectively as a team on site and virtually, dealing constructively with diversity and conflicts
- organize and reflect on work and learning processes, efficiently gather and implement feedback
- apply creativity techniques to develop ideas

Contents:

- Introduction to academic writing in international business administration
- Fundamentals of international teamwork, time and self-management
- Literature research and information literacy
- Structuring topics and research questions
- Writing and argumentation
- Creativity techniques
- · Designing and giving presentations

Teaching methods: Combined lectures, exercises in seminar style/ group projects and coaching by

lecturers.

Assessment: 4 Assignments, consisting of reference list (15%), exposé (15%), short paper, (40 %),

presentation (30%)

Course: 021/D43-3155 Business English

Semester: winter semester

Hours per week: 4 **ECTS-credits:** 5

Learning outcomes / competences:

The learning objectives include

- -improved written and oral skills,
- -reading and listening comprehension at an academic level,
- -good command of important business related terms,
- -ability to communicate in the foreign language in front of a group,
- -general understanding of the Anglo-American cultures.

Contents:

Students will continue to develop their knowledge of the English language, working on their grammar and writing skills, furthermore they will focus more on fine-tuning their writing and presentation skills. Class discussion on a variety of topics such as M&A, marketing and advertising, international trade, business ethics, etc. will be encouraged. A wide range of audio-visual media will be incorporated in the course, as well as group and partner work.

Assessment: written examination (90 minutes)

Course: 000-25057 Social competence, Business Etiquette and Business Ethics

Semester: winter semester

Hours per week: 4 **ECTS-credits:** 5

Learning outcomes / competences:

The aim is to build efficient language skills. Participants should already have reached B1 or B2 level according to the CEFR. The workshop is aimed at students who are looking for an option in addition to the mandatory courses English I and English II and is another way to expand their English language skills.

Contents:

- Basic rules of good behavior (on a linguistic basis)
- · Rules of small talk
- · Business communication by letter and e-mail or on the phone
- General linguistic conflict prevention or conflict resolution on an intercultural basis
- The ability to compromise and negotiate
- Decision-making
- Solving problems creatively
- Understanding cultures
- · Ethical aspects of the importance of CSR

Assessment: written examination and/or presentation and/or case study analysis

Course: 021-3254 Project Management

Semester: winter semester

Hours per week: **ECTS** credits: 5

Learning outcomes/ competences:

The students are familiar with the typical challenges of projects and project man They can identify and specify project scopes and goals, define project phases a an overview over different project planning methods. In addition, the students ar with additional tools like risk analysis and stakeholder management and they know to implement them.

They can use common software tools like Microsoft Project to solve planning tas The students are familiar with common project management standards.

By learning and experiencing planning and management methods the students a skills to plan and manage smaller projects or to carry out management tasks in t projects.

During the term the students define and plan a fictional project facing realistic ch They enhance their presentation skills by preparing and performing their project tations. Media skills are being trained by exploring and using different software t

Contents:

- Introduction: Projects and Project Management, Examples
- Project models (e.g. Prince2) (e.g. Prince2), Agile Models
- Management and coordination, project roles and organization
- Phases and tasks
- Defining goals and stakeholder management
- Project Planning, methods, work breakdown structures
- Scheduling, resource and cost planning, time/network schedules
- Project controlling, Earned Value Analysis
- Risik management
- Key Success factors

Teaching methods: Course is organized as a combination of lecture and tutorial in a workshop st

Assessment: Paper (Definition and planning of an individual project in teams, project plan

and documentation; 70%) and presentation (30%).

Course: 001-908505: Negotiation Skills

Hours per week: 4 **ECTS-credits:** 5

Contents: Understand negotiation situations—its players and issues, recognize and use

strategies and tactics in negotiation, practice negotiation in interactive role-plays

Harvard theory on negotiating cooperatively

negotiation strategies and tactics

· conflict management

core concerns

international negotiation

· gender issues while negotiating role-plays

Assessment: written examination and /or presentation

Course: 001-908605: Working in Multicultural Teams

Hours per week: 4 **ECTS-credits:** 5

Contents: Understanding organizational structures that foster team work; the role and

nature of teams; understanding and ability to deal with the complexity of team work on a global level; appreciating intercultural issues and working in

virtual teams.

Organizations and teams; team roles (Belbin and other theories); culture dimension; culture shock, globalization and ethics; conflict management.

Virtual teams project with students in other countries.

Assessment: written examination and /or presentation

Course: 001-908805: Intercultural Business Communication

Hours per week: 4 **ECTS-credits:** 5

Contents: Discussing topics related to Intercultural Competence and doing business

in Asia Pacific Understanding the strategies that help create successful business relations in Asian societies. A look into Leadership, autonomy, control, involvement, market orientation, zero basing, innovation, integrity. Critical issues such as interpreting stereotypes, value systems, pride versus humility, corruption, corporate social responsibility and business systems will

be addressed and openly discussed.

Assessment: written examination and /or presentation

Please only select one of these three courses.

Course: D01/D08-2503 – Human Resource Management

Semester: Winter semester

Hours per week: 4 **ECTS credits:** 5

Learning Outcomes/compentences:

Students gain an overview of the most important functions and concepts of Human Resource Management as well as its processes and organization within the company. They are able to explain these concepts and apply them in case studies. In particular, students link the aspect of change management due to changes in processes with organizational theories. For the respective functional areas, approaches to digitization and KPI-driven performance measurement are taught.

Through written work, students transfer their theoretical knowledge to practical examples from companies and are able to define basic terms of HR Management, organization and change management. Through team presentations students train their rhetorical skills to convince listeners of their concept. This course also focuses on self-management. Students learn the critical handling of scientific materials and acquire knowledge on how to structure their own activities during their studies and how to design content in a goal-oriented way.

Contents:

- Introduction to Human Resource Management
- Elements of the employee life cycle: employer branding, recruiting, incentives, deployment, performance and talent management and separation
- Management and organization theories
- Digitization in HR Management
- Key Performance Indicators in HR Management
- Introduction to Change Management

Teaching methods: The course uses lectures, workshop designs, exercises and group work

elements

Assessment: Written examination and presentation or case studies

Course: 021-3354 - Marketing

Semester: Winter semester

Hours per week: 4 **ECTS credits:** 5

Learning Outcomes / competences:

After successfully completing the module Marketing, students will be able to:

- discuss the importance, role and development of the modern marketing concept,
- · define markets and target groups,
- · outline the marketing management process,
- discuss the quality of a marketing plan,
- explain and differentiate core concepts within the customer behaviour field,
- · explain key constructs of the SOR model,
- argue about differences between consumer and buyer behaviour models,
- expound on the role of data and market research designs to achieve customer insights and to guide marketing decisions,
- differentiate important marketing objectives and strategies,
- illustrate and interpret main marketing decisions in regard to product, brand, price, communications, and sales; and to connect these to relevant theory, demonstrate an understanding of integrated marketing solutions.

Contents:

- Marketing as a business philosophy
- Role of markets and their demarcation
- Marketing environment and marketing analysis
- Buyer behavior: concepts and analysis
- Market research
- Marketing objectives and marketing strategies
- Marketing plan: relevance and elements
- Branding decisions
- Product and service decisions
- Pricina
- Sales and CRM
- Sales promotions
- Integrated marketing communications
- Marketing management
- ESG considerations

Teaching methods: Course is organized as a combination of interactive

lecture and seminar

Assessment: written examination (90 minutes)

Course: 021-3453 Strategic Management

Semester: Winter semester

Hours per week: 4 ECTS-credits: 5

Learning Outcomes / Competences:

Students know fundamental terms regarding Strategic Management such as mission, vision, goals, strategy and corporate culture. They are able to name and explain the single steps, the corresponding tools and frameworks of the strategic management process. Students have learned to identify and assess corporate and business strategies. They are able to apply selected management tools in order to analyse a company's external and internal environment. They are able to develop strategic options, apply generic strategies and select appropriate options for implementation and plan the implementation.

Contents:

- 1. Management basics: Mission, vision, goals, strategy and corporate culture
- 2. Corporate Governance and business ethics
- 3. Strategic Management Process
- 4. Strategic Management tools and frameworks
- 5. Selected recent topics, such as Sustainability or Digital Business Models

Teaching methods: Course is organized as a combination of lecture and seminar, case studies and

student presentation

Assessment: written examination (90 minutes)

Course: 021-2551 International Management

Semester: Winter semester

Hours per week: 4 ECTS-credits: 5

Learning Outcomes / Competences:

Students are able to name and describe central concepts of international management, like e.g. export direct investment or technology contracts. After visiting the course, students will be able to understand and explain basic theories of internationalization. Participants of the course will be able to analyse the different strategic approaches of multinational corporations, such as the concept of the transnational enterprise or the ethnocentric orientation of the firm After successfully finishing the learning process, students will be able to evaluate complex questions of international corporate strategy. Students can implement and plan market entry strategies based on the knowledge gained in the course. Students can practically apply instruments and methods of international market analysis including the required data research

Contents:

Basics: internationalization and globalization-drivers; regional integration, consequences for countries and firms; theories of internationalization

- Strategic management in the multinational corporation; internationalization strategies and strategic alternatives for foreign market entry
- International and global organizational structures; interdependencies between international strategy and structure
- Intercultural management
- Functional areas of the international enterprise and their specifics

Teaching methods: Course is organized as a combination of lecture and seminar, group work sessions

Assessment: written examination (90 minutes)

Course: 021-2651 Business Planning

Semester: Winter semester

Hours per week: 3 **ECTS credits:** 5

Learning Outcomes / Competences:

The students learn in teams in five development phases to create an own corporate enterprise, to check the marketability, to reflect and to create a business plan.

Competences will be raised, the connection of different perspectives is trained, collective intelligence is activated and sustainable transfer of knowledge among each other, the coaches and the consultants is forced.

Corporate and collaborative thinking and acting is trained.

Contents:

Corporate conception (objective, mission statement, vision, mile stone planning, strategy, benefit/advantage, pricing, market research, market and industry analysis, target group analysis, competitors analysis, location study, sales, organization, communication, SWOT analysis, operative planning, customer planning, sales planning, cost planning, investment planning, forecast of cost-effectiveness, liquidity planning, business ratio, plausibility check, funding, reflection, business plan) Cooperate decision / presentation of decision / preparation and implementation

Teaching methods:

Impulse presentation from lecturers, impulse presentation, coaching, dialogue, discussion, brainstorming, lecture, presentation, group work, business game, case studies

There are relevant lectures of consultants for the different modules of the stages of development to get some real life orientation

Assessment: Presentation and documentation of a Business Plan

The course requires active cooperation in the teams at any time. Therefor a later start is not possible and missing more than one session will result in failing the course.

Course: 23058 Principles of Behavioral Economics – Are You a Homo Oeconomicus? (Option)

Semester: winter semester

Hours per week: 4 ECTS credits: 5

Learning Outcomes/Competences:

- After successfully completing the course or module, students are able to:
- interpret and apply the underlying theories that characterize Behavioral Economics
- distinguish key deviations (pertaining to rational conduct) that have been identified
- classify problem types where such deviations are significant
- implement key findings from Behavioral Economics in order to address successfully problems in both professional and personal spheres
- differentiate between various economic behaviors, isolate key elements, and evaluate their
- relevance in practical situations
- critique, compare and contrast different economic behaviors, estimate their potential impacts, and assess their relevance
- generally better plan, assess, and make decisions
- analyze, understand, and apply Behavioral Economics to their habitual decision-making process

Contents:

As a point of reference the fictional character of Homo Oeconomicus, populating many models in Economics, is discussed. The major tools of rational decision making will be examined. As the theoretical fundament for some of the major findings in Behavioral Economics, Prospect Theory will be discussed. Laboratory experiments as the most important research tool for the empirical findings of Behavioral Economics, will also be discussed. On this basis the most relevant Cognitive Biases and the respective laboratory experiments will be analyzed:

- Loss Aversion
- Status Quo Bias
- Endowment Effect
- Anchoring

Some cognitive biases which cannot be related directly to Prospect Theory will be discussed, e.g.

- Availability Heuristic
- Confirmation Bias

Teaching method: Direct instruction, classroom discussion, problem solving and exercises in supervised

teams, short presentations of participants

Assessment: Team presentation (40%) and two assignments of short in-class essays (60%)

Course: 19016 Logistics and Supply Chain Management (Option)

Semester: Winter semester

Hours per week: 4 **ECTS-credits:** 5

Learning Outcomes/ competences:

Participants will be able to:

- · describe the objectives and principles of logistics management,
- explain the role of logistics strategy and the process of strategy design,
- interpret the interrelations between a firm's logistics strategy and its logistics network setup as well as its production strategies,
- apply common optimization methods and heuristics to solve decision problems in logistics management,
- describe the distinct challenges of global logistics,
- explain the reasons for and variants of logistics outsourcing,
- analyze and evaluate a company's logistics strategy,
- develop solutions for logistical problems based on real life case studies.

Contents: Part 1: Introduction to Logistics Management

- Origin and history of logistics
- Logistics' role in the economy and the organisation
- Value added aspects of logistics
- Basic principles of logistics management
- Status quo and development perspectives of logistics management

Part 2: Logistics strategy & Supply Chain Management

- Analysis and development of logistics strategies
- Logistics controlling and logistics KPIs
- Supply chain management
- Production strategies
- Logistics networks & global logistics
- Sustainable / circular supply chain management
- Supply chain resilience

Part 3: Logistics Optimization

- Inventory management and optimization
- Network optimization and facility location
- Transport management & optimization

Part 4: Logistics Services & Logistics Outsourcing

Differentiation of logistics service providers
 Logistics outsourcing – decision, process, alternatives

Teaching method: Lecture/ work on and discussion of case studies, presentation, exercises

Assessment: Group case written report (70%) / group case presentation (30%)

There are 10 places available. If more incoming students wish to take this course, the decision will be made by drawing lots.

Course: 23057 Purchasing & Supply Management (Option)

Semester: Winter semester

Hours per week: 4 **ECTS-credits:** 5

Learning Outcomes/ competences:

Participants will be able to:

- Explain the importance of procurement for achieving corporate success.
- Explain how a procurement strategy relates to corporate strategy.
- Differentiate the strategic source-to-contract (S2C) and transactional purchase-topay (P2P) processes.
- Explain how sustainability affects the S2C processes and name current tools.
- Perform a basic category analysis.
- Explain the differences of and apply a structured approach for outsourcing, insourcing, offshoring and reshoring.
- Perform a basic supplier evaluation.
- Make decisions in teams.
- Analyze, justify and present their decisions in case study discussions.

Contents:

- What is Purchasing and Supply Management
- Selecting and calculating economic, environmental and social KPIs in procurement
- The Purchasing Process: Strategic & Transactional Issues
- Structuring to Meet Customer and Competitive Needs
- Socially Responsible Sourcing in light of changing legal requirements (e.g. German Supply Chain Due Diligence Act)
- Sourcing Risk Management and Mitigation in light of supply disruptions (e.g. COVID-19) and contemporary supply risk/sustainability analysis tools (e.g. Risk Methods, Prewave, HGS Research)
- Make or buy and international (supply) location decisions: Outsourcing and Insourcing,
 Offshoring and Reshoring
- Supplier Evaluation and Selection
- Purchasing & Supply Organization
- In all of these topics: Coverage of sustainability, digitalization and risk management aspects

Teaching method: Lecture/ work on and discussion of case studies, presentation, exercises

Assessment: Group case presentation (40%); group case written report (40%); individual summary of learnings/reflections (20%)

There are 10 places available. If more incoming students wish to take this course, the decision will be made by drawing lots.

Course: 12042 Digital Marketing (Option)

Semester: Winter semester

Hours per week: 4 **ECTS-credits:** 5

Learning Outcomes/ competences:

Theory and practice will be combined based on cases, examples, and applications of acquired knowledge.

After a successful completion of the module Digital Marketing, students will be able to:

- understand the specific roles of online, mobile, and social media marketing.
- explain the different digital marketing instruments regarding owned, paid, and earned media.
- apply the knowledge about the roles of online, mobile, and social media marketing as well as about digital marketing instruments to new use cases.
- analyze and evaluate different digital and social media marketing approaches in practice.
- discuss implications for businesses and reflect on legal and ethical considerations.
- establish a thorough digital and social media marketing strategy as a core element of contemporary business.

Contents:

Introduction to Digital Marketing

- · Digital Marketing Strategy
- Search Engines and Search Engine Optimization (SEO)
- Online Advertising and Search Engine Advertising (SEA)
- · Owned, paid, and earned Media
- · Content Marketing
- Digital Marketing and Social Media Analytics
- Legal and Ethical Implications

Teaching method:

Preparatory Readings & Interactive lectures and Problem-based learning with Case Studies and Simulations

Assessment: Group case presentation (60%); individual or group simulations or term papers (40%)

There are 10 places available. If more incoming students wish to take this course, the decision will be made by drawing lots.

Course: 000-440018 The Economic and Social Order of Germany /

Die Wirtschafts- und Sozialordnung Deutschlands

Semester: Winter semester

Hours per week: 2 plus 2 ECTS credits: 5

Content:

The seminar is addressed to all "international students" at Mainz University of

Applied Sciences.

Throughout 12 weeks, you discuss aspects of *German history*, *politics*, *economy*, *education*, *labour market*, *culture*, *and the social system*.

In a mixture of lectures and student presentations, you will learn in one semester about how German society works. You may take the module in German or

English. You use a textbook written in simple German, English, and Spanish and

discuss easy-to-understand texts about Germany.

The lecturer has worked with international students for 30 years and is sensitive to the special needs that arise from studying in a foreign environment.



Course: B09- / Accounting and Management Control

Semester: Winter semester

Hours per week: 4 **ECTS credits:** 5

Learning Outcomes / Competences:

Upon successful completion of the module, students will be able to:

- Understand the fundamental principles of cash, cost, and financial accounting.
- Identify the relevant International Financial Reporting Standards (IFRS) that are applicable to the financial statements of public interest entities within the European Union.
- Apply selected IFRS to practical accounting problems and curated case studies.
- Evaluate selected IFRS and their application in practice, incl. the respective impact on key performance indicators and financial statements as a whole.
- Analyze the measures of financial statement analysis to the published financial statements of various public interest entities under IFRS and evaluate their respective financial performance, their financial position at year-end, and their potential future prospect.
- Develop and critically assess their rhetorical and presentation skills when presenting results of the financial statement analysis to an academic audience.
- Train their critical thinking skills and ability to work in an English-speaking environment and with internationally composed teams.

Contents:

- Fundamentals of cash, cost, and financial accounting
- Reporting instruments in (consolidated) financial statements under IFRS
- Accounting of selected balance sheet and income statements items in financial statements under IFRS
- Preparation of consolidated financial statements under IFRS
- Financial analysis of (consolidated) financial statements under IFRS
- Outlook for sustainability reporting under IFRS SDS

Teaching Methods: Seminar style module based on a combination of lecture, group discussions, case

studies and exercises

Assessment: Written examination, (120 minutes)

Course: B09- Corporate Finance and Investment

Semester: Winter semester

Hours per week:

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ECTS credits: 5

Learning Outcomes/ Competences:

Upon successful completion of the module, students will be able to:

- Illustrate the source of investment and finance according to a balance sheet structure.
- Describe the correlation between investment and finance decisions.
- Apply sustainable and digital factors.
- Interpret selected key figures with regard to investment and financial decisions.
- Determine the difference between static and dynamic investment calculation methods.
- Categorize the different financing terms.
- Differentiate between and evaluate internal and external finance as well as equity and debt finance.
- Formulate an appropriate financing method based on a company case.

Contents:

- Selected key figures, e.g. return on equity, return on total capital, project profitability, cash flow
- Financial Leverage Effect
- Investment planning
- Investment calculation methods
- Finance planning
- Financial terms
- External and Internal Finance
- Equity, Debt and Mezzanine Finance

Teaching Methods: Seminar style module based on a combination of lecture, group discussions, case

studies and exercises

Assessment: Written examination (120 minutes)

German Language and Culture / Deutsche Sprache und Kultur

Kurs/Code: Deutsche Sprache und Kultur (German Language and Culture)

Semester: Winter semester

Std./Woche: 4 **ECTS credits:** 5

Did you know?

German is one of an official language of six European countries (Germany, Austria, Switzerland and Liechtenstein, as well as small parts of Belgium and Italy).

German is the second-most used language on the internet, ranking ahead of French, Japanese and Spanish. There are numerous reasons why German was, is and will be worth learning, especially for Business students:

- Germany plays a significant role in world-wide trade relations
- Germany has a historical influence on and importance in European Union and world politics
- German is a primary language used in science
- German is the original language of many masterpieces in world literature and philosophy, for example by authors such as Goethe, Marx, Freud or Einstein.

Here at Hochschule Mainz, we aim at giving students the opportunity of improving their language skills on all levels. To find the best course for you, you will be asked to take a written online test before being invited to a short interview, so that the right course can be found for you. The courses are divided up according to the Common European Framework (Gemeinsamer Europäischer Referenzrahmen) from level A1 to C1

A1: The user can communicate in basic German with help from the listener

A2: The user can communicate in German within a limited range of contexts

B1: The user can communicate essential points and ideas in familiar contexts

B2: The user can use German effectively, with some fluency, in a range of contexts

C1: The user is able to use German fluently and flexibly in a wide range of contexts

The courses take place once a week for four lecture hours. You are invited to join! For questions and further information, please contact Tilman Kromer, tilman.kormer@hs-mainz.de or see our homepage under https://www.hs-

mainz.de/studium/services/fachbereichsuebergreifend/sprachenzentrum/kursangebot/daf/

Deutsch A1.1 (Beginner)	001-907015
Deutsch A1.2	001-907025
Deutsch A2.1 (Intermediate)	001-907115
Deutsch A2.2	001-907125
Deutsch B1.1	001-907205
Deutsch B2.1 (Advanced)	001-907315
Deutsche C1.1 (Academic German)	001-907415

Before registering for the German classes you need to take an online assessment test to find the right course level. Those who have no prior knowledge of German can directly register for one of the A1.1 courses without an assessment. All others should do the following online tests depending on their learning experience so far.

for Level A1 to B1: https://www.hueber.de/momente/einstufungstest for Level B2 to C1: https://www.hueber.de/vielfalt/einstufungstest

At the end of the test you will receive a result with the percentage of the exercises you filled out correctly and a recommendation for the course level you should continue with. Please send the result to the following address: tilman.kromer@hs-mainz.de. Please do that before your start at the Hochschule.

Wir freuen uns auf Euch!

Additional Languages

Other language courses (French, Spanish, Russian, Turkish, Chinese etc.) are offered, details can be given at the beginning of the semester. Please consider that you will have a German approach (especially in the beginner courses)

https://www.hs-mainz.de/en/academics/services/interdisciplinary/language-center/overview/

Learning Agreement

Your individual study program is recorded in the **Learning Agreement** and must be signed by you, your home university and Mainz University of Applied Sciences.

The ECTS (European Credit Transfer System) is the foundation for your program and workload.

30 ECTS credits (ecp) is the regular workload and 32 -35 ecp the maximum you can opt in for. In general, your course choice is binding. We will always try to place you in your desired courses, however, due to possible late failures (the lecturer is ill...), time table overlaps, the course is overbooked or whatever reason we may think of, we cannot guarantee that every course will be feasible during your stay. If this is the case it will be a matter of exceptional changes **after** arrival.

Each Learning Agreement has a header with the general information about the exchange and a table A in which courses at the host university are entered, as well as a table B in which it is specified how the courses from table A will be recognized on return. It is only valid, when signed by all parties, you, the home- and host university.

In general, there are two different ways to handle the learning agreement:

- Digital Learning Agreement (only available for students from EU/Erasmus countries)
- Paper-based / PDF learning agreements (to be used by Non-EU students or if your Erasmus home university has not yet implemented a digital workflow)

Learning Agreement EU students:

If you are an Erasmus+ student, you are **obliged** to use a **digital learning agreement**. Please contact the coordinator of your home university and ask her or him, how to proceed. Within the scope of EWP (Erasmus Without Paper), the digital Learning Agreement is implemented in the workflow your home university uses.

A paper-based/PDF will only be accepted, if your home university is not yet connected to the EWP network. (if this is the case, please proceed as described below)

<u>Learning Agreement non-EU and non-EWP students:</u>

If you are from a non-European university or your European home university is not yet connected to the EWP network, please download the form (<u>LA non EU/non EWP)</u>.

- Fill in the header
- Fill in table A with the courses you want to take at Hochschule Mainz (max 30 ecp)
- and fill table B, with the courses you want to have recognized after return.
- Sign it
- Have it signed by your coordinator and upload it to Mobility Online

Your individual timetable will be discussed with you after your arrival during the introduction week.

HOCHSCHULE MAINZ

Wirtschaft Business



Kursangebot in deutscher Sprache

Wenn Sie ausreichend Kenntnisse in Deutsch haben und Kurse in deutscher Sprache belegen möchten, steht Ihnen unser komplettes Bachelorangebot zur Verfügung. Sie können Kurse folgenden Kurse wählen:

Kurs / Course	Code	SWS	ECTS	Page	
		h/w	credits		
Pflichtfächer siehe Modulhandbuch					
https://www.hs-					
mainz.de/fileadmin/Wirtschaft/Studiengaenge/bachelo	<u>r/bwl_bsc/pdf/m</u>	<u>iodulhan</u>	<u>dbuch/Modul</u>	<u>handbuch_BW</u>	
BSc BWL OED dual.pdf					
Grundzüge des Rechnungswesens	021-3103	4	5		
	021-3103	4	5		
Recht I - Grundlagen des Vertragsrechts Mathematik		4	5		
	021-3102	4	5		
Wahlpflichtfach Studium Integrale und Sprachen, z.B.	Individuelle	4	5		
Soziale Kompetenz, ECDL Lizenz, Querdenker	Kursnumme				
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Methodik/Systematik/Präsentation	021-3106	4	5		
Kosten und Leistungsrechnung	021-3202		5		
Recht II	021-3203	4	5		
Statistik	021-3201	4	5		
Personalmanagement und Organisation	021-3206	4	5		
Investition und Finanzierung	021-3302	4	5		
Materialwirtschaft/ Logistik /Produktion	021-3303	4	5		
Mikroökonomie	021-3301	4	5		
Unternehmen und IT	021-3305	4	5		
Jahresabschluss	021-3402	4	5		
Makroökonomie	021-3401	4	5		
Steuern	021-3404	2	2		
Digitale Wirtschaft	021-3405	4	5		
Optionen siehe Modulhandbuch					
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Das Angebot weiterer Studiengängen und detaillierte Modulhandbücher dazu finden Sie auf unserer Web Seite www.hs-mainz.de