

Module 09xx Economics 5 (*)

1	Module no. 09xx	Major TBB	Semester 3	Offering <input checked="" type="checkbox"/> WS <input checked="" type="checkbox"/> SS	Duration 1 Semester	Module Type Obligatory	Workload (hr) 150	ECTS Credits 5
2	Courses		Course Style		Frequency		Self Study	Language
					(SWS)	(hr.)	(hr.)	
	a)	Corporate Finance	Lecture		2	30	30	English
	b)	Management Accounting 1	Lecture		2	30	30	English
	c)	Business Case Study	Lecture		1	15	15	English
3	<p>Learning Outcomes and Competences Upon successful completion of the module, students ...</p> <p>Remember and Understand</p> <p>a)</p> <ul style="list-style-type: none"> ... describe sources of financing and distinguish between external and internal corporate financing. ... understand and explain the most important capital market products. ... be able to evaluate the most important capital market products. ... explain methods of investment calculation. ... recognize risks of investment decisions. ... represent specific investments by payment series. ... understand basic terms, methods, calculation procedures in investment and financing. ... reproduce typical applications. <p>b)</p> <ul style="list-style-type: none"> ... explain the basic tasks and functions of Management Accounting. ... explain and understand the most important operative Management Accounting instruments and cost management instruments. ... know the significance of the controlling effect of Management Accounting. <p>Use and Transfer</p> <p>a)</p> <ul style="list-style-type: none"> ... apply investment appraisal methods to investment decisions. ... determine the capital requirements of a company. ... calculate the fair price of bonds and shares. ... apply methods to selected practical situations in a company. <p>b)</p> <ul style="list-style-type: none"> ... apply basic Management Accounting and cost management instruments and analyze and interpret solutions. Recognize and classify interrelationships. <p>Communication and Cooperation</p> <p>a)</p> <ul style="list-style-type: none"> ... can communicate an investment strategy within an organization. ... can present and discuss an investment / financing strategy within the group. ... work in projects and groups. <p>b) ... Interpret the results of the application of controlling instruments and derive and communicate measures.</p> <p>Scientific Self-Conception / Professionalism</p> <ul style="list-style-type: none"> ... are able to discuss their developed financing solutions and strategies using the methodologic background of financing theory. ... develop problem-solving strategies and their evaluation. ... derive recommendations for decisions, also from a social and ethical perspective, on the basis of the analyses prepared. ... justify the developed solution theoretically and methodically. 							

4	<p>Content</p> <p>a) Corporate Finance:</p> <ul style="list-style-type: none"> – Chapter 01: Opportunity costs, legal forms and business objectives. – Chapter 02: Introduction to investment appraisal, NPV method – Chapter 03: NPV method: extensions – Chapter 04: Internal rate of return and payback period – Chapter 05: Introduction to financial accounting / equity capital – Chapter 06: Debt capital / Bonds <p>b) Managerial Accounting:</p> <ul style="list-style-type: none"> – Management Accounting concept, Management Accounting tasks – Operational Management Accounting instruments (break-even analysis, linear planning and optimization problems, price limits, budgeting) – Cost management instruments (target costing, process costs) – Variance analyses <p>c) Business Case Study:</p> <ul style="list-style-type: none"> – Apply all fields of the module.
5	<p>Participation Requirement</p> <p>obligatory: Completed first stage of studies</p> <p>recommended: -</p>
6	<p>Forms of examination and requirements for the award of credit points</p> <p>Written exam (90 minutes) for the subareas Corporate Finance and Management Accounting 1 and a test in the module Business Case Study</p>
7	<p>Module Application</p> <p>Obligatory module in the Bachelor's Program for International Industrial Management (TBB).</p>
8	<p>Lecturer / Responsible for the Module</p> <p>Prof. Dr. Philipp Schreiber (MV) / Prof. Dr. Oliver Dürr</p>
9	<p>Literature</p> <ul style="list-style-type: none"> • Richard Brealey, Stewart C. Myers, Franklin Allen: Principles of Corporate Finance, New York, NY: McGraw-Hill/Irwin. • Horngren / Datar / Rajan: Cost Accounting, Pearson, 2021. • Hartmann / Kraus / Nilsson / Anthony / Govindarajan: Management Control Systems
10	<p>Last Update</p> <p>31.05.2023</p>