

BB01: Introduction to Business Administration, Financial Accounting, Sales and Procurement				Study Programme:	B
Module Type:	ECTS Credits:	Workload:	Study semester:	Module Duration:	
Compulsory	12	360	1.	one semester	
Courses (HPW=hours per week):			Contact hours:	Self-study:	Planned Group Size:
Course 1: Introduction to Business Administration (1 HPW)			15h	30h	600
Course 2: Introduction to Business Administration (1 HPW) Tutorials <i>Eight parallel groups are offered for course 2.</i>			15h	30h	80
Course 3: Financial Accounting (1 HPW)			15h	30h	80
Course 4: Financial Accounting (1 HPW) Group Events <i>Eight parallel groups are offered for course 4.</i>			30h	60h	600
Course 5: Distribution and Acquisition (2 HPW)			30h	60h	80
Course 6: Distribution and Acquisition (2 HPW) Group Events <i>Several parallel groups are offered for course 6.</i>					
Intended Learning Outcomes (ILOs):					
<p>By the end of the module, students will be able to</p> <ul style="list-style-type: none"> - describe and explain fundamentals of management processes; - explain and differentiate fundamental terms of business administration; - describe alternative legal structures for companies; - explain the system of financial accounting and double-entry bookkeeping; - perform bookkeeping tasks, develop financial statements and explain the connections between the balance sheet and profit and loss sheet; - illustrate, analyse and interpret connections between companies and markets from a business administration perspective; - describe, reproduce, demarcate and adopt various problems in business administration and evaluate critically central issues of the sales policy as well as name and explain competitive advantages, consumer orientation, intervention and strategy levels; - explain, interpret and apply basic marketing strategies; - name and explain the various steps towards an integrated marketing conception; - describe, compare and evaluate fundamental marketing instruments, as well as the marketing organisation and its controlling 					
Key competencies:					
<ul style="list-style-type: none"> - Problem solving - Analytical skills - Willingness to learn and accomplish - Willingness to engage in dialogue 					

- Communication skills
- Decision-making ability
- Oral and written expression

Description/Contents:

Course 1: Introduction to Business Administration

1. The enterprise and its environment
2. Enterprise typologies
3. Enterprise objectives
4. The management process
5. Organisational structures

Course 2: Introduction to Business Administration – group events

Exercise class for course 1.

Course 3: Financial Accounting

1. Fundamentals of financial accounting
2. The system of double-entry bookkeeping part 1
3. The system of double-entry bookkeeping part 2
4. VAT, movement of goods, discounts, returns
5. Material consumption and HR-related journal entries
6. Depreciation
7. Accruals and deferred items
8. Annual financial statements

Course 4: Financial Accounting – group events

Exercise class for course 3.

Course 5: Distribution and Acquisition

1. Fundamentals of market-oriented enterprise statements
2. Markets and enterprise environments
3. Elements and processes of marketing decisions
4. Consumer behaviour and market segmentation
5. Product and program politics
6. Pricing policy
7. Sales policy
8. Communications policy
9. Marketing Coordination

Course 6: Distribution and Acquisition – group events

Exercise class for course 5.

Language:

The module is taught in German.

Teaching Methods:

Lectures, group work, case studies, self-study.

Module Applicability:

B.Sc. Business Administration; B.Sc. Economics; B.Sc. Business Chemistry, as minor subject of the Bachelor's programme of Mathematics, as compulsory elective for students in the field of Psychology with business administration as a minor subject, or for the Master's degree programme of Art History with a focus in art promotion.

Pre-requisites/Requirements:
Admission to the bachelor programs in Business Administration, Economics, Business Chemistry, as minor subject of the Bachelor's programme of Mathematics, as compulsory elective module for students in the field of Psychology with business administration as a minor subject, or for the Master's degree in Art History.
Examination Types:
Comprehensive examination in the form of a written exam at the end of the winter semester (120 min). For students that participate for a minor subject, different examination regulations might apply.
Requirements for Award of Credit Points:
Successful participation in the exam. The exam will be passed if the grade is at least „sufficient“ (4,0).
Availability:
The module will be offered each winter term.
Assessment:
This course will be graded and is part of the calculation for the overall grade of your bachelor degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.
Person Responsible and Main Lecturer:
Prof. Dr. Eva Lutz and teaching/research assistants, Prof. Dr. Kenning and teaching/research assistants.
Further Information:
Further information can be found at the website of the persons responsible as well as ILIAs and HIS-LSF. Please be aware that the courses 1 and 2 (Introduction to Business Administration) and the courses 3 and 4 (Financial Accounting) will be taught in one unit of 90 minutes. The courses 1 and 2 will be taught in the first half of the winter semester, the courses 3 and 4 in the second half of the winter semester. Please be aware of the time specification and dates in LSF.

State: 12.01.2018