

Controlling, Finance and Accounting (M.A.)

Semester 1

ACC5011 - International Financial Reporting Standards	
ID	ACC5011
Level	Advanced Level II
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK/PLM/PLR/PLH
Examination time	90 minutes
Language	English
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Case Study Bases
Key words	international Financial accounting IFRS Corporate Governance
Responsible:	Kropp, Matthias
Objectives	<p>By the end of the course, the participants shall be capable of</p> <ul style="list-style-type: none">• understanding, explaining and applying current International Financial Reporting Standards (IFRS) as provided by the International Accounting Standards Board (IASB),• recognizing the „Due Process“ of IASB standards and• developing and presenting „Exposure Drafts“, based on

	IFRS Accounting standards.
Catalog Entry	This course covers International Financial Reporting Standards (IFRS) as provided by the International Accounting Standards Board (IASB) as well as case studies.
Class Size	Class participation is limited up to 25 students
Content	<ul style="list-style-type: none"> • IFRS-Standards • IASB-Standards • Case studies
Relationship with other courses	Classes are taught together with students from the Pforzheim Master in Controlling, Finance and Accounting. Classes are open to international guest students on MBA level. Foundations of Accounting and Finance (Module), Foundations of Business Functions(Module), Advanced Accounting and Finance (Module).
Usability in other courses	Classes are taught together with students from the Pforzheim Master in Controlling, Finance and Accounting. Classes are open to international guest students on MBA level. Foundations of Accounting and Finance (Module), Foundations of Business Functions(Module), Advanced Accounting and Finance (Module).
Workload	180 hours, thereof Contact time 60 hours (4 hours per week x 15) self-study 120 hours (for preparation of case studies)

AUD5022 - Corporate Evaluation	
ID	AUD5022
Level	Expert Level
Credits	4 Credits
Hours per week	2

Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Case Study Bases
Key words	Due diligence transfer of company
Responsible:	Heni, Georg
Objectives	The students acquire the fundamental skills for the valuation of a company as valuation unit. They get to know the methods of valuation and acquire the necessary skills to choose and handle the method adequate to the situation. They acquire the legal responsibilities as well as the knowledge of the auditors' principles.
Content	<ul style="list-style-type: none"> • Object adequacy principle, price limit principle and owner orientation principle • Advisory function and decision value/ price limit • Intermediation function and arbitrary value • Argumentation function and argumentation value • Borderline to the function doctrine of IDW • Income approach, DCF-approach, WACC-approach, APV-approach, FTE-approach, company valuation with multiples • Net asset value approach, liquidation value approach • Non-operating assets • Direct method: share of the company as independent evaluation object • Indirect method: deduction of the value of the shares from the value of the whole company • Package surcharge and minority discount • Relevance of stock exchange prices • Professional principles (IDW S 1, comment HFA 2/1995) • Application of the standards of IDW to company valuation by auditors • General legal conditions for corporate evaluation in the

	<p>following cases:</p> <ul style="list-style-type: none"> ○ Conversion, especially mergers ○ Foundation/increase of share capital, especially valuation of contributions in kind to the company ○ Conclusion of a contract, especially adequate compensation ○ Disputes between shareholders ○ Corporate valuation for the balance sheet ○ Corporate valuation in connection with WpÜG
Usability in other courses	Collective lecture for Master-students of "Auditing and Taxation" and "Controlling, Finance and Accounting"
Workload	Contact time: 30 hours Self-study: 90 hours

BIS5015 - Information Management	
ID	BIS5015
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK/PLH/PLR
Examination time	60 minutes
Language	English
category	Course
Discipline	Business Information Systems
Pedagogical Approach	Interactive approach

Key words	Information Management
Responsible:	Johnston, Kevin
Objectives	<p>By the end of the course students should:</p> <ul style="list-style-type: none"> • understand challenges in designing, implementing, and managing companywide information systems infrastructure in global environments, • know specific business models and strategies used in IS, and how to transform existing business models and establish new business models, • have an in-depth understanding how to align business strategy and IT/IS strategy, • have experienced management issues (e.g. project management and change management) in implementing information systems in global environments, • have an in-depth understanding how to use IT/IS to establish new business models and to transform existing business models of companies • have used critical thinking and questioning in working on unstructured and complex problems integrating knowledge of business, strategy, psychology and information technologies, • have expressed ideas, findings, conclusions and questions clearly, logically, and persuasively in oral and written communication • have demonstrated interpersonal skills in co-operation and teamwork, and leadership
Catalog Entry	<p>This course provides an introduction to Information Management and concentrates on real-life complex case-studies in selected areas of Management of Information Systems. This includes e.g. framework for Information Management, ERP- and e-Business-Technology and Analysis of Internet-based businesses.</p>
Class Size	Class participation is limited up to 25 students.
Content	<ul style="list-style-type: none"> • The key information technology and management issues as highlighted in an international study • Case study analysis of IS/IT in companies.
Workload	90 hours: 30 Contact hours and 60 hours preparation time

Miscellaneous	<p>Prerequisites: There are no special pre-requisites for the course beyond basics in management and being interested in technological matters. Don't take the course if you expect to miss more than one class because attendance and active class participation is critical.</p>
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CON5021 - Investment Controlling	
ID	CON5021
Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture with exercises
Key words	risk analysis forecast uncertainty Shareholder Value Investment Monte-Carlo
Responsible:	Britzelmaier, Bernd
Objectives	The students deepen their knowledge in the field of investment appraisal. They acquire the ability to assess investments independently even in difficult combinations. They apply methods for the consideration of prospects and risks. They are able to create the necessary requirements of the investment

	controlling for the coordination with a value-based management.
Content	<ol style="list-style-type: none"> 1. Repetition financial mathematics, static and dynamic methods 2. Investment as part of business management (investment planning, investment control, decision models) 3. Optimal economical lifetime of an investment 4. Fundamentals of business valuation 5. Dynamic unit product costing and dynamic life cycle costing 6. Consideration of taxes (inclusion of income taxes, specifics of the form of organization, Leasing or buying, calculation of the final net worth for a tax optimized financing) 7. Consideration of inflation 8. Capital expenditure plan decisions (Dean-model, complete financial plans with simultaneous financing and investment planning resp. simultaneous investment and production planning) 9. Methods for the consideration of uncertain expectations: <ul style="list-style-type: none"> o Classic methods o Decision-theoretical approaches (classic approaches, Bernoulli principle) o Decisions based on probabilities including the risk analysis with Monte-Carlo-simulation o Selection of investment portfolios, theory of portfolio selection, capital-market oriented approaches (CAPM, APT) 10. Investment appraisal and value-based management
Workload	Contact time: 60 hours Self-study: 120 hours (intensive literature studies, preparation of the exam)

CON5031 - Service Controlling	
ID	CON5031
Level	Expert Level
Credits	3 Credits

Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Case Study Bases
Key words	Service IT-Controlling intellectual capital intangibles
Responsible:	Britzelmaier, Bernd; Joos, Thomas
Objectives	The students deepen their controlling skills in the field of service controlling. At the end of the lectures they know the characteristics and specifics of the measurement, the accounting and the controlling of services and intangible assets.
Content	<ul style="list-style-type: none"> • Fundamentals of service controlling • Process orientation in the field of service controlling • Value orientation in the field of service controlling • Measurement, accounting and controlling of intangible assets • IT-Controlling • Intellectual capital • Case studies in the field of service controlling
Usability in other courses	Elective course for students of “Master in Service Marketing”
Workload	Contact time: 30 hours Self-study: 60 Hours (intensive literature studies, preparation of the exam)
Miscellaneous	Prerequisites: Bachelor degree; particularly: cost accounting, commercial balance sheets, fundamentals of controlling, cost management,

	investment and financing, corporate planning, risk management
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ECO6071 - International Financial Markets	
ID	ECO6071
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	English
category	Course
Discipline	Economics
Pedagogical Approach	Lecture with discussion
Key words	Capital market international financial instruments Financial Market
Responsible:	Maurer, Rainer
Objectives	<p>Enable students to</p> <ul style="list-style-type: none"> • analyze the nature, and functions of the financial system. • evaluate the role of financial markets as they serve the needs of economic units, both domestically and globally. • analyze the role of central banks and international financial institutions with respect to financial markets • use the language and terminology appropriate to

	<p>financial markets.</p> <ul style="list-style-type: none"> • use basic financial mathematics applied to the pricing of financial market instruments. • assess the operations on the foreign exchange market • evaluate the main features of security, equity and derivative markets • understand the causes and consequences of financial market crisis
<p>Catalog Entry</p>	<p>This course gives an introduction into the functionality of international financial markets. Covered topics are the microeconomics of financial markets, the standard assets and their evaluation, the impact of macroeconomic policy on financial markets, causes and consequences of financial market crisis: lessons from history.</p>
<p>Class Size</p>	<p>up to 15 students</p>
<p>Content</p>	<ul style="list-style-type: none"> • How Financial Markets Work • Function and History of Financial Markets • Major Market Segments and Their Assets • Macro Economic Policy and International Financial Markets • Financial Crises and International Financial Market Institutions
<p>Workload</p>	<p>120 hours, Contact time 30 hours (2 SWS x 15) self-study 90 hours (for Private Study of Literature & Exam Preparation)</p>

<p>SIC5061 - Cross Cultural Management</p>	
<p>ID</p>	<p>SIC5061</p>
<p>Level</p>	<p>Advanced Level II</p>
<p>Credits</p>	<p>3 Credits</p>
<p>Hours per week</p>	<p>2</p>
<p>Frequency</p>	<p>Once a Year</p>

Kind of Examination	PLK/PLM/PLP/PLH/PLR
Examination time	60 minutes
Language	English
category	Course
Discipline	International Business
Pedagogical Approach	Interactive approach
Key words	Communication cross cultural management Conflicts intercultural competence
Responsible:	Fournier, Guy; Göhlich, Véronique
Objectives	The students acquire the ability to identify and understand cross-cultural potential for conflict in international negotiations, in multicultural teams, in international personnel policy (motivation, expatriation) and business organization and in international communication. They learn how to avoid these conflicts previously respectively to solve them, when they occur. After attending this lecture, the students are able to use adequate management tools to create synergies.
Content	<ul style="list-style-type: none"> • Concepts, which enable the identification, comprehension and systematization of intercultural differences • The role of stereotypes and prejudices • Intercultural communication • The impact of intercultural differences in business organization, negotiations, management, marketing,... • Problems of a foreign assignment
Workload	Contact time: 30 hours Case study: 30 hours Self-study: 30 hours

SIC5062 - Team Management / Conflict Management

ID	SIC5062
Level	Advanced Level II

Credits	2 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLM/PLR/PLH
Language	German or English
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Case Study Bases
Key words	Negotiation Conflict Resolution Motivation Leadership
Responsible:	Vignali, Claudio
Objectives	The students get knowledge and confidence in dealing with difficult situations of negotiation. They also learn to identify, analyze and solve conflicts. They also get to know the basics of team leadership.
Content	<p>1. negotiation:</p> <ul style="list-style-type: none"> - confrontation or cooperation? - different phases of negotiation - professional prearrangements - price negotiation - dealing with objections - traps of negotiations - to convince and conclude <p>2. conflicts:</p> <ul style="list-style-type: none"> - causes and effects of conflicts - different sorts of conflicts and different conflict situations - identify the behavior of the parties of the conflict - transactional analysis as method of resolution - avoiding escalation - questioning techniques for steering negotiations -cooperative model as method of resolution <p>3. team leadership</p> <ul style="list-style-type: none"> - the most important management models

	<ul style="list-style-type: none"> - the level of maturity of the employees as starting point - motivation as cause of the individual behavior - human beings as balancing person - why form teams, if anyway only one is working? - different levels of teambuilding - effective leadership approaches for team work
Workload	Contact time: 30 hours Self-study: 30 hours

Semester 2

ACC5021 - Consolidated Financial Statements according to German GAAP and IFRS	
ID	ACC5021
Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German or English
category	Course
Prerequisites	International Financial Reporting Standards
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Case Study Bases
Key words	German Commercial Code IFRS Consolidated financial

	statements Management report
Responsible:	Schmidtmeier, Susanne; Eidel, Ulrike
Objectives	The students deepen their knowledge about consolidated financial statements and international accounting. At the end of the lectures, they are able to work out solutions for complex matters of consolidated statements independently and to be aware of their effects on the consolidated financial statement and the management commentary.
Content	<ul style="list-style-type: none"> • Obligation to prepare a consolidated financial statement and a group status report • Foreign currency translation of foreign financial statements • Identification of the consolidated entities • Purchase method • Proportionate consolidation • Equity-method • Specifics of purchase price allocation • Accounting for step acquisitions and sales in the consolidated financial statement • Elimination of intercompany profit and loss • Elimination of intercompany accounts • Elimination of inter-company expenses and income • Management commentary
Workload	Contact time: 60 hours Self-study: 120 hours

BIS6062 - Business Applications	
ID	BIS6062
Level	Advanced Level II
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK/PLM/PLP

Examination time	90 minutes
Language	German
category	Course
Discipline	Business Information Systems
Pedagogical Approach	Lecture with project
Responsible:	Morelli, Frank; Porkert, Kurt
Objectives	<p>The students are expected to:</p> <ul style="list-style-type: none"> • Comprehend the software architecture of enterprise resource planning (ERP) systems • Design business intelligence (BI) applications conceptually • Implement an online analytical process (OLAP) solution • Adapt existing software solutions in use cases
Catalog Entry	<p>This course focuses on the software architecture of enterprise resource planning (ERP) systems, business intelligence (BI), and online analytical process (OLAP) systems as well as their integration in management.</p>
Content	<ul style="list-style-type: none"> • Components of ERP systems (illustrated by SAP's software) • Extension of ERP systems for CRM, SRM, SCM, PLM and ME • Adaptation of ERP system components to differentiate processes of order management • Classical computer-based analysis and planning systems within a company (query and report systems, AI, DSS, EIS) • Data warehouses and data marts • OLAP systems: Foundations, architecture, and implementation (MS Analysis Services) • Data mining / knowledge discovery in databases (Delta Master)
Workload	60h Presence, 60h pre- and post-editing, 30h project work
Miscellaneous	Prerequisite:

	<ul style="list-style-type: none"> • Fundamentals of business informatics: The students know several kinds of company information systems, are able to describe them and know how and for what purpose they can be used in a company. • Fundamentals of business administration: The students understand fundamental business contexts, important goals of a company and the main steps to pursuit them. They know the basic structure of a company and the interrelation of different parts of a company. They have a basic understanding of the tasks and economic problems in different economical functions. In addition they know about the importance of a customer orientation and that the whole company should be a value-added process focused on the customers. The students understand fundamental problems of managing daily business and are able to analyze, define criteria for a decision and to find an approach for solving problems.
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CON5032 - Functional Controlling	
ID	CON5032
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting

Pedagogical Approach	Case Study Bases
Key words	Controlling Decentralized controlling
Responsible:	Joos, Thomas; Britzelmaier, Bernd
Objectives	The students deepen their controlling skills in the field of functional controlling. They get to know function-specific areas of application, methods and instruments of controlling. The lectures are focused on the main fields of functional controlling alongside the value chain.
Content	<ul style="list-style-type: none"> • Basics of functional controlling • Purchasing and logistics controlling • Production controlling • Marketing and sales controlling • Human resources controlling • Research and development controlling • Subsidiary controlling • Case studies in the field of functional controlling
Workload	Contact time: 30 hours Self-study: 60 Hours (intensive literature studies, preparation of the exam)
Miscellaneous	Prerequisites: Bachelor-degree, especially: cost accounting, commercial balance sheets, fundamentals of controlling, cost management, capital investment and financing, corporate planning, risk management

FIN6011 - Capital Market Theory and Portfolio Management	
ID	FIN6011
Level	Advanced Level II
Credits	3 Credits
Hours per week	2

Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture with exercises
Key words	Stocks Capital market equilibrium model portfolio Financial Market
Responsible:	Specht, Katja
Objectives	<p>The students</p> <ol style="list-style-type: none"> 1. know the traditional approaches of portfolio optimization; 2. comprehend the capital market and the implications of the capital market on portfolio management; 3. know the basic form of the equilibrium model and its empirical content; 4. are able to build portfolios according to different approaches and to analyze their performance quantitatively.
Catalog Entry	<p>This lecture is focused on the traditional methods of portfolio optimization and the basic theoretical models on capital markets Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory (APT). The lecture begins with optimization models and is followed by the capital market models, because the classic optimization approach of Markowitz is seen as the basis of equilibrium models on capital markets.</p>
Content	<ol style="list-style-type: none"> 1. Portfolio management – active versus passive strategies 2. Formation of prices on capital markets (equilibrium model) 3. Abnormities on capital markets

	4. Analysis of performance
Workload	90 hours, Contact time 30 hours self-study 60 hours

FIN6051 - Projectwork/Case Studies	
ID	FIN6051
Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLR/PLH/PLP
Language	German or English
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Project Course
Key words	Project work Team building
Responsible:	Eidel, Ulrike; Joos, Thomas; Britzelmaier, Bernd; Schmidtmeier, Susanne
Objectives	The participants learn to work on a problem not yet deeply analyzed, to write a scientific paper about it and to present the results of the project.
Catalog Entry	Projects dealing with current topics of controlling, finance and accounting. Project work is usually done in teamwork and concentrates either on case studies supported by companies or

	on empirical research.
Workload	Project work 180 hours: Presence in class meetings (different project teams) and during the presentation of the results, presence during supervised (coaching) and not supervised team meetings, allocation of work packages and combination of results, work on the problem or partial problems and formulation of the results, preparation of the presentation

GMT5061 - Management and Leadership	
ID	GMT5061
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Case Study Bases
Key words	organization Business Management
Responsible:	Terporten, Michael; Sutton, Howard
Objectives	

Content	
Usability in other courses	
Workload	Contact time: 30 hours Self-study: 60 hours

Semester 3

FIN6012 - Financial Engineering	
ID	FIN6012
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Lecture with exercises
Key words	credit derivatives Risk management system finance derivatives
Responsible:	Hartenberger, Heike

Objectives	The students deepen their knowledge about financial derivatives and structured products. With the help of examples, they get to know the aims, the effectiveness and the configuration of different derivative instruments.
Content	The lecture deals with the description of financial derivatives as well as the explanation of their effectiveness, as financial instrument on the one hand and as embedded component of other financial instruments (so called structured products) on the other hand. Based on this, the measurement models for derivatives are discussed. The application of financial derivatives and structured products to manage risks and prospects in companies and banks is considered with the help of examples. At this point, the application of credit derivatives as mean of the control of the credit portfolio resp. diversification is focused. The knowledge of the named products is necessary for the following illustration of financial derivatives and embedded derivatives in the internal reporting system resp. risk management and controlling as well as in the external national and international accounting.
Workload	Contact time: 30 hours Self-study: 60 hours

THE6998 - Master Thesis	
ID	THE6998
Level	Expert Level
Credits	20 Credits
Frequency	Every Semester
Kind of Examination	PLT
Language	German or English
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Project Course

Catalog Entry	In the framework of the Master thesis the acquired knowledge is applied in an interdisciplinary research and practice-oriented way. Emphasize is placed on the strategic-conceptual and scientific components as well as on the creative component.
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(MACFA -Wahlmodul A)

FIN6072 - Corporate and Financial Analysis	
ID	FIN6072
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLR/PLH/PLP
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Management report Sustainability Reporting Financial Statement intellectual capital
Responsible:	Eidel, Ulrike; Freisleben, Norbert
Objectives	The students are enabled to analyze a consolidated financial statement and management report as well as other published data and to draw an overall assessment of the economical

	situation of the company.
Catalog Entry	This course enables students the skills to analyze consolidated financial statements, management reports and other published key data. Students will be capable of forming an opinion about the economical situation of the enterprise.
Content	<ul style="list-style-type: none"> • Quantitative financial statement analysis with the help of key figures • Qualitative financial statement analysis • Analysis of the creditworthiness from the perspective from outside creditors • Stock analysis from the perspective of investors
Workload	Contact time: 30 hours Term paper: 45 hours Preperation of presentation: 15 hours
Miscellaneous	Prerequisite: Attendance of courses on annual financial statements and consolidated financial statements

BAE6072 - Corporates and Financial Markets / Corporate Finance	
ID	BAE6072
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK/PLM/PLP/PLH/PLR
Language	English
category	Course
Discipline	Business Administration and Engineering

Pedagogical Approach	Interactive approach
Key words	Financial Market international Capital market
Responsible:	Weiblen, Martin
Objectives	Independent work on and presentation of main tasks of a chief financial officer resp. general manager and representation of an individual standpoint during the discussion with colleagues.
Catalog Entry	The course addresses the interactions between the players on the global financial markets in respect of corporations and similar enterprises (e.g. finance and top executives of commercial organizations, shareholders, creditors, banks, venture capitalists, pension funds, other financial investors, financial analysts, auditors, consultants, governments, tax authorities).
Content	<p>Main course topics:</p> <ul style="list-style-type: none"> • The roles of financial managers and other players in the global financial community • Company valuation • Investor Relations • Managing a Balance Sheet • Mezzanine-Financing • Corporate treasury and financial risk management • Interlinks between business strategies and financial markets • Corporate Governance • Mergers & Acquisitions • Exit strategies for shareholders • Start up and small business financing • Company's success stories from a corporate finance perspective • Life Sciences / Biotech and Capital Markets • Top management remuneration • Asset Management / Investment Banking / Portfolio Management • Conduits / Special Purpose Vehicle-SPV • The 2008/2009 crisis of the global Financial Markets • New rules for the capital market players
Workload	<p>Contact time: 30 hours</p> <p>Term paper: 45 hours</p> <p>Preparation of the presentation: 15 hours</p>

FIN6021 - Financial Markets Financing	
ID	FIN6021
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLH/PLP
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Finance Capital market credit substitute
Responsible:	Schindler, Herbert
Objectives	During the course "Financial Markets Financing" the students deepen their knowledge in the area of corporate financing on organized capital markets. They are especially exposed to the characteristics of corporate finance on organized capital markets. In addition, the forms of corporate finance and the usage of credit substitutes are topics of the course.
Catalog Entry	The course introduces students into the specifics of corporate finance and capital markets.
Content	<ul style="list-style-type: none"> • Equities and Equity Markets • Initial Public Offerings • Stock Markets and Stock Markets Trading • Investor Relations • Company Bonds and Debt Markets

	<ul style="list-style-type: none"> • Company Rating • Characteristics of company bonds • Special types of company bonds
Workload	<p>Contact time: 30 hours</p> <p>Term paper: 45 hours</p> <p>Preparation of presentation: 15 hours</p>

CON6061 - Strategic Controlling	
ID	CON6061
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLR/PLH/PLP
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	intellectual capital strategic Financial Management Strategy Balanced Scorecard Controlling
Responsible:	Joos, Thomas; Britzelmaier, Bernd
Objectives	The students deepen their knowledge in the field of strategic controlling by preparation of a term paper and its presentation. The course also serves as preparation for the master thesis.

Catalog Entry	This course provides an overview over strategic controlling objects and processes. The students work on case studies focusing current topics.
Content	<ul style="list-style-type: none"> • Usage of portfolio techniques for developing strategies • Balanced Scorecard • Controlling of intellectual capital • Beyond Budgeting • Empirical research on targets and methods of cost accounting • Value based controlling (f. ex. CFROI, EVA, MVA)
Workload	<p>Contact time: 30 hours</p> <p>Term paper: 45 hours</p> <p>Preparation of presentation: 15 hours</p>

(MACFA -Wahlmodul B)

CON6063 - Research Methodology