



# Modulhandbuch

zur Reakkreditierung

des Masterstudienganges

Management of Textile Trade and Technology

Studienrichtung Trade and Retail

Fachbereich Textil- und Bekleidungstechnik

Erstellt am 12.11.2020

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Modul **MTTT-30: Environmental Management and Business Ethics**

Sprache Englisch

Verantwortlich Prof. Dr. Bastian Quattelbaum

Arbeitsbelastung SWS 2 ECTS 3

30h Präsenz

30h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)

15h Prüfungsvorbereitung

#### Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Environmental Management and Business Ethics	2	3	0	2	0	0	1
Lehrende/r:	Prof. Dr. Quattelbaum, Bastian							

Voraussetzung:

#### Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-30	Environmental Management and Business Ethics	Pr	Klausur

#### Anmerkung

## Übergreifende Modulziele

The learner is able to identify responsibilities of natural resources and name relevant laws and regulations. The students know the basic theory of ecology, sustainability, the principle of Corporate Social Responsibility and can apply general process integrated environmental protection programmes in textile and clothing industry. Furthermore they know about the risks and the origin of hazardous chemicals in textile production as well as the textile concerns with REACH. Within the lecture the communication skills and teamwork capability will be improved by giving a team presentation.

## Environmental Management and Business Ethics

### Inhalte

The learner is able to identify responsibilities of natural resources and name relevant laws and regulations.

The students know the basic theory of ecology and can apply general process integrated environmental protection programmes in textile and clothing industry. Furthermore they know about the risks and the origin of hazardous chemicals in textile production as well as the textile concerns with REACH.

Students will learn how to evaluate specific governmental, non-governmental and private eco labels.

The students have to give a team presentation of an environmental related topic.

### Content

- Quality
- Basic definitions of ecology
- Population development
- Ecological footprint
- Environmental law
- Eco labels
- Cycles of matter
- Energy sources
- Water management and waste water treatment
- Exhaust air treatment
- Waste management
- Recycling technology
- Life cycle analysis

### Literatur

DIN EN ISO 14001: Environmental management systems - Requirements with guidance for use (ISO 14001:2015); German and English version EN ISO 14001:2015

DIN EN ISO 14004: Environmental management systems - General guidelines on principles, systems and support techniques (ISO 14004:2004); German and English version EN ISO 14004:2010

DIN EN ISO 14040: Environmental management - Life cycle assessment - Principles and framework (ISO 14040:2006); German and English version EN ISO 14040:2006

DIN EN ISO 14044: Environmental management - Life cycle assessment - Requirements and guidelines (ISO 14044:2006); German and English version EN ISO 14044:2006

DIN EN ISO 14050: Environmental management - Vocabulary (ISO 14050:2009); Trilingual version EN ISO 14050:2010

REGULATION (EC) No 1907/2006 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC

Bell, S.: Sustainability Indicators, Erarscan, London, 2001.

Blackburn, R.: Biodegradable and Sustainable Fibers, CRC Press, Woodhead Publishing, 2005.

Burrall, P.: Product Development and the Environment, Gower Publishing, Aldershot, 1996.

Rouette, H.-K.: Encyclopedia of Textile Finishing, Vol. 1-3, Springer Verlag Heidelberg, 2001.

Rees, W.: Our ecological footprint

Journal: e.g. Melliand (English)

Modul **MTTT-40: Master-Projects**

Sprache Englisch  
Verantwortlich Prof. Andrea Rieschel  
Arbeitsbelastung SWS 3 ECTS 6  
45h Präsenz  
70h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)  
35h Prüfungsvorbereitung

Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Master-Projects	3	6	0	0	0	3	1
Lehrende/r:	Prof. Dr. Rabe, Maike							
Voraussetzung:								

Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-40	Projects (Master)	T	Testat

Anmerkung

## Übergreifende Modulziele

The students are involved in research activities of the faculty. They intensify the knowledge of the previous studies with a special focus on interdisciplinary combination of topics. Analytical, scientific and practical skills are gained by the students during the project work especially to prepare them well for the master thesis.

## Master-Projects

### Inhalte

The subject offers individual topics which refer to the textile production chain. The students learn how to manage a project, how to contact companies and cooperate with industrial partners. Further more they study the context of their group topic and present the results in a written report as well as in a presentation.

### Literatur

Modul **MTTT-50: Innovative Materials and Products**

Sprache Englisch

Verantwortlich Prof. Dr. Alexander Büsgen

Arbeitsbelastung SWS 4 ECTS 5

60h Präsenz

43h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)

22h Prüfungsvorbereitung

#### Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Innovative Materials and Products	4	5	0	4	0	0	1
Lehrende/r:	Prof. Dr. Büsgen, Alexander							
Voraussetzung:	Basic knowledge about yarn and fabric technology							

#### Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-50	Innovative Materials and Products	Pr	Klausur

#### Anmerkung



## Übergreifende Modulziele

The learning outcome of innovative materials and products is two-folded.

The first part enables students to execute a formal procedure and method for selecting, evaluating and designing a new and innovative product. They are able to execute an idea screening, an evaluation and a selection of best ideas. Furthermore, they can apply a cost and technology rating for alternatives and variations of a new product idea. Students are trained to apply and use this method for any new product development task.

The second part provides students with a basic understanding of two modern textile areas offering fast and dynamic growing markets: composite material reinforcements and smart textile materials. Students know the production methods and properties of these materials. They are able to make up their mind about the use, advantages and disadvantages of composites and of smart textiles. They are able to apply these textiles to fulfill individual product requirements.

## Innovative Materials and Products

### Inhalte

#### 1. Innovative Product Development

- strategies and procedures for new product development,
- Idea generation procedures and idea screening methods
- Calculation of manufacturing costs and cost price (overhead calculation)
- Conceptual design: creation of sub tasks by breaking down the main task, finding of alternative solutions for each sub task, cost- and quality evaluation for each suggestion, calculation of optimized results

#### 2. Composite materials

- materials, properties, applications
- manufacturing processes of composites
- textile reinforcements

#### 3. Smart Textiles

- sensoric textiles (ECG, keyboard, smart carpet)
- light emitting textiles
- thermal active textiles

### Literatur

Büsgen, A., New product development in interior textiles, Chapter 8, pp 132 - 155  
in: L. Horne (ed). New Product Development in Textiles: Innovation and Production, Woodhead Publishing Ltd., Oxford 2012

Büsgen, A., Innovative Textiles for Seating, Chapter 11, pp 258 - 273  
in: T. Rowe (ed)., Interior Textiles - Design and developments, Woodhead Publishing Ltd., Oxford 2009

Mogahzy, Y.E.EL, Engineering textiles, Woodhead Publishing Ltd, Cambridge 2009

Tao, Xiaoming (ed): Smart Fibres, Fabrics and Clothing, Woodhead Publishing Ltd., Oxford 2001

van Langenhove , Lieva (ed): Smart textiles for medicine and healthcare, CRC Press , University of Virginia, 2007

McCann, J., Bryson, D. (ed): Smart clothes and wearable technology, Elsevier, 2009

Modul **MTTT-80: Management**

Sprache Englisch

Verantwortlich Prof. Dr. Walter Harsch

Arbeitsbelastung SWS 6 ECTS 6

90h Präsenz

40h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)

20h Prüfungsvorbereitung

Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Advanced Management Skills	4	4	0	4	0	0	2
Lehrende/r:	Prof. Dr. Eigenstetter, Monika							
Voraussetzung:	None							
Bezeichnung:	Organisational Behaviour	2	2	0	2	0	0	2
Lehrende/r:	Prof. Dr. Weber, Marcus							
Voraussetzung:								

Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-80	Management	Pr	Klausur

Anmerkung

## Übergreifende Modulziele

Leaders are met with a variety of demands. For example, they have to take decisions, lead their employees, convince customers and develop their areas of activity. In addition they know about intercultural and ethical aspects and the development of activities in the global business.

The students get to know essential elements of human behaviour. They are able to realize behaviour patterns and objectives of men as well as limits of the scope of action. Furthermore they know proceedings and working methods which support their management tasks. Therefore they are able to lead and develop employees, departments or companies with regard to economical, social and ethical aspects.

## Advanced Management Skills

### Inhalte

- Management - Introduction
- Intercultural management
- Ethics
- Taking decisions
- Leadership/leadership by objectives
- Leadership by challenge
- Delegation
- Effective meetings
- Strategies including working methods for designing strategies
- Lean Production
- Change Management
- Personnel Time Management
- Key figures for management
- Generation Y
- Going global
- Excursions to industrial companies

### Literatur

- Cube, Felix von et al: Führen durch Fordern. München, 2005
- Blom, H.; Meier, H. (Hrsg.): Interkulturelles Management. Herne, Berlin, 2002.
- Holzbaur, U.: Management. Ludwigshafen (Rhein), 2000.
- Rahn, H.-J.: Unternehmensführung. Ludwigshafen (Rhein), 5. Auflage, 2002.
- Heß, M.: TQM/KAIZEN-Praxisbuch. Verlag TÜV Rheinland, 1994.
- Kostka, C.; Mönch, A.: Change Management. München, Wien, 2002.
- Harsch, W.: Manuscript, version of the relevant semester.
- Hindle, T.: Manage your time. London, New York, Sydney, Moscow, 1998.
- Heller, R.: How to delegate. London, New York, Sydney, Moscow, 1998.

## Organisational Behaviour

### Inhalte

The students study on their own new topics of organisational behaviour in given scientific articles. The main message and key results have to be presented to the plenum. Further the article has to be classified into the different topics of Organizational Behaviour. For deeper understanding and better knowledge acquisition all topics and articles are available to the students in copy or in the book (library).

- Foundation of Individual Behaviour
- Attitudes and Job Satisfaction
- Personality and Values
- Perception and Individual Decision Making
- Motivation Concepts
- Motivation: From Concepts to Applications
- Emotions and Moods
- Foundations of Group Behaviour
- Understanding Work Teams
- Communication
- Basic Approaches to Leadership
- Contemporary Issues in Leadership
- Power and Politics
- Conflict and Negotiation
- Foundations of Organization Structure
- Organizational Culture
- Human Resources Practices
- Change and Stress Management

### Literatur

Robbins: Organizational Behaviour. Pearson International

Examples of scientific articles:

Employers Skill Survey (2001) An assessment of skills needs in the clothing, textiles, footwear and leather and furniture, furnishings and interiors industries in United Kingdom

Bardack/McAndrew (1985) The influence of physical attractiveness and manner of dress on success in a simulated personnel decision

Mehrabian (1952) Inference of attitudes from nonverbal communication

Tyler (1999) Basic skills training pays off for employers

Ehrenfeld (2008) Managing to See - How visual tools and techniques help managers lead with the whole brain

Sullivan (2008) The case for hands on education

Caruso (2008) The real value of Intangibles

Schmidt/Hunter (1998) The validity and utility of selection methods in personnel psychology: Practical and theoretical implications of 85 years of research

Modul **MTTT-100: Supply Chain Management**

Sprache Englisch

Verantwortlich Prof. Dr. Markus Muschkiet

Arbeitsbelastung SWS 4 ECTS 5

60h Präsenz

43h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)

22h Prüfungsvorbereitung

Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Global Logistics	2	3	0	2	0	0	1
Lehrende/r:	Prof. Dr. Muschkiet, Markus							
Voraussetzung:								
Bezeichnung:	Procurement and Sourcing	2	2	0	2	0	0	1
Lehrende/r:	Prof. Bühs, Claus							
Voraussetzung:								

Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-10	Supply Chain Management	Pr	Klausur

Anmerkung

## Übergreifende Modulziele

Students are able to evaluate different Supply Chain Management (SCM) strategies and approaches. They should be also able to succeed in SCM projects with interdisciplinary teams in their professional life.

## Global Logistics

### Inhalte

In the lecture "Global Logistics" lecture, the international flows of goods and their optimal organization are at the forefront. The various modes of transport are addressed with their specific advantages and disadvantages, as well as the organizational concepts associated with them. In addition, influence on global flows of goods has legal aspects and framework conditions, such as "International Commercial Terms" (Incoterms). Incoterms regulate the pass of risk from the seller to the buyer, the organization and liability regulations. They are internationally binding. In many areas, they provide the legal basis for international trade and the associated logistics. This also applies to customs law, which is dealt with both from import and export perspectives.

### Literatur

Muschkiet , M.: Global Logistics, script of lecture

## Procurement and Sourcing

### Inhalte

In this lecture the participants will learn about the importance and different strategies and procedures in a globalized environment for Sourcing and Procurement of textiles and apparel. Initially the specifics of the supply part of value chains will be discussed. Cross-cultural and cross-border oriented activities will be integrated in an overall procurement and sourcing approach.

Different procurement types will be discussed as well as the organization of procurement. A focus will be the integration of sourcing and procurement in value chains and global acting supply chains.

Individual topics:

- Definitions, Procurement in context of your studies
- Procurement from a supply chain perspective (Supply Chain Management)
- Procurement Processes
- Elements of procurement (Procurement vs. Sourcing, Procurement vs. Buying)
- Procurement targets
- Organization of Procurement
- Sourcing and Vendor evaluation
- Global / International Procurement
- Management of procurement (Managing and steering of procurement organizations, performance measuring in procurement, KI concept)
- Procurement objects and strategies (own production, subcontracting, merchandize goods)
- Procurement teams (corporate, collaborative procurement incl. collaboration strategies)
- E-Procurement
- Trends in Procurement

### Literatur

Thomas Johnsen, Mickey Howard, Joe Miemczyk: Purchasing and Supply Chain Management: A Sustainability Perspective, Routledge , 2014

Koppelman, Udo: Procurement Marketing, Köln, 1998

Bühs, Claus: Beschaffungsmarketing der Bekleidungsindustrie. In: Hermanns, A./ Schmitt, W./ Wissmeier, U.K. (Hrsg.): Handbuch Mode-Marketing. 2. Aufl., 1999



Modul **MTTT-110: Retail for Textiles**

Sprache Englisch

Verantwortlich Prof. Dr. Gerrit Heinemann

Arbeitsbelastung SWS 4 ECTS 5

60h Präsenz

43h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)

22h Prüfungsvorbereitung

Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Retail Marketing	2	3	0	2	0	0	1
Lehrende/r:	Prof. Dr. Müller, Susanne							
Voraussetzung:								
Bezeichnung:	International Retail	2	2	0	2	0	0	1
Lehrende/r:	Prof. Dr. Heinemann, Gerrit							
Voraussetzung:	English							

Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-11	Retail for Textiles	Pr	Klausur

Anmerkung

Retail for textiles is on the move. International retailers, foreign verticals, manufacturer owned equities and new online and mobile channels are game changers - as examples. Also cross border trade is growing rapidly. This means a jump for imported retail revenues and in the end an ultimate threat for traditional textile and fashion retailers. In this game retailers have to grow and to internationalise. International retailing and iglobal retail marketing have become an opportunity to survive. Companies must understand the new SWOTS and have to fight back with modern marketing and sales methods. They have to develop and implement strategies for modern marketing and sales channels. As a consequence the textile and fashion students need to get "knowledge and skills" in international retailing.

In the master study the students get an overview about all relevant topics in international retailing. The students are able to recognize the significance of internationalization for fashion retailers and their success factors. They can name the characteristics of international fashion retailers. They can explain the motives and objectives for going international. The students also can distinguish and explain the different steps of the internationalization process. They are able to derive the main strategies for internationalization and expansion. They can explain their success probability and differentiate the appropriate channels for new markets and new customers. After the study they can distinguish the most important retailing formats and are able to explain their specifics and their success factors. They are confident with the global conditions of retailing as well as the global key trends in retail marketing. They have advanced knowledge of retail marketing and are able to distinguish the different roles of sales channels. They also can explain the different interrelationships between online and offline. They can name the pros and cons of the main marketing instruments in international retailing. They are getting an advanced marketing knowledge and applied marketing skills in retailing. The student examines the relationships among vendors, buyers, and merchandisers and emphasizes the importance of each position. They highlight the responsibilities of each role and show how they are interconnected. The audience also discusses a variety of promotional techniques and considers the effects they have on business success.

## Retail Marketing

### Inhalte

- Development of basic merchandising concepts.
- Vendors, buyers, merchandisers
- The role of wholesalers.
- Retail site selection.
- Visual merchandising.
- Marketing environment and global marketplace in retailing,
- Market segmentation, targeting and positioning in retailing,
- Building customer relationships in retailing,
- Creating competitive advantages in retailing,
- Brands, products, packaging in retailing,
- Assortment development and life-cycle-strategies in retailing,
- Pricing considerations and approaches in retailing,
- Pricing strategies in retailing.

### Literatur

Berkowitz, Eric N. and others: Marketing, 6th edition, Irwin McGraw-Hill 2000;  
Kotler, Philipp and others: Principles of Marketing, 2nd European Edition, Prentice Hall Europe 1999.  
Kotler, Ph.; Armstrong, G.; Saunders, J.; Wong, V.: Principles of Marketing, Prentice Hall Europe, ISBN 0-13-262254-8  
Berkowitz, E.; Kerin, R.; Hartley, St.; Rudelius, W.: Marketing. Irwin McGraw-Hill, ISBN 0-07-365645-3  
Kotabe, M.; Helsen, K.: Global Marketing Management. Wiley, ISBN 0-471-23062-6  
Boone, L.; Kurtz, D.: Contemporary Business, Harcourt College Publishers ISBN 0-03-033226-5

## International Retail

### Inhalte

#### I. Retail Evolution and New Formats

- Contact Principles and Formats
- Figures and Developments
- Offline versus Online versus Hybrid

#### II. Issues of International Retailing

- Sales Side versus Procurement Side
- Cross Border Trade and International Competition
- Reasons for Growth

#### III. Growth Strategies in Retailing

- Organic Growth
- Cooperative Growth
- Acquired Growth

#### IV. Deciding International - Initiation of International Retailing

- Conditions
- Decisions
- Obstacles

#### V. Preparing International - Research Work and Country Selection

- What to consider
- Attractiveness of Markets
- Market Selection

#### VI. Going International - Options and Modes

- Internationalisation Strategies
- Market Entry Options
- Market Entry Modes

#### VII. Being International - Formal and Informal Coordination Mechanisms

- Standardisation versus Differentiation
- Centralisation versus Decentralisation
- The I/R-Framework

#### VIII. Being International - Management of International Retailing

- Business Organisation
- Process Organisation
- Integration versus co-ordination

#### IX. Special Issues in International Retailing

- Global Sourcing and Procurement in international Retailing
- E-Procurement in international Retailing
- Performance Measurement in International Retailing

### Literatur

#### Literature

Cavusgil, S. T.; Knight, G. (2016). International Business. Fourth Edition. Pearson.

Lewis, R.; Dart, M. (2014). The New Rules of Retail. Kindle Edition.

Hollensen, S. (2013). Global Marketing. A Decision Oriented Approach. Sixth Edition. Prentice Hall.

Fiorito, S.; Gable, M. (2011). Retail Buying Practices and Politics in a Global Economy. Prentice Hall.  
Ahlert, Dieter/ Große-Bölting, Kristin/ Heinemann, Gerrit (2009): Handelsmanagement in der  
Textilwirtschaft - Einzelhandel und Wertschöpfungspartnerschaften.  
Zentes, J.; Morschett, D.; Schramm-Klein, H. (2016). Strategic Retail Management, Springer-Gabler.  
Wiesbaden.

Modul **MTTT-120: Marketing and Trade**

Sprache Englisch  
Verantwortlich Prof. Dr. Susanne Müller  
Arbeitsbelastung SWS 6 ECTS 7  
90h Präsenz  
57h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)  
28h Prüfungsvorbereitung

Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Trade Law	2	2	0	2	0	0	1
Lehrende/r:	Prof. Dr. Ständer, Ute							
Voraussetzung:	none							
Bezeichnung:	Global Marketing	2	3	0	2	0	0	2
Lehrende/r:	Prof. Dr. Müller, Susanne							
Voraussetzung:								
Bezeichnung:	Global Trade	2	2	0	2	0	0	2
Lehrende/r:	Prof. Dr. Heinemann, Gerrit							
Voraussetzung:	English							

Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-12	Trade Law	Pr	Klausur
MTTT-12	Global Marketing and Trade	Pr	Klausur

Anmerkung

## Übergreifende Modulziele

The student has an overview about all relevant topics in international retailing. He knows the most important retailing formats and their specifics and their success factors and has basic knowledge in commercial and company law. He is confident with the global conditions of retailing and trade as well as trade regulations due to the WTO, GATT and MFA. He has advanced knowledge of retail marketing. He is able to distinguish the different roles in vertical sales channels and to name the different interrelationships. He can assess the right usage of marketing instruments in international retailing. Advanced marketing knowledge and applied marketing skills in retailing. The student examines the relationships among vendors, buyers, and merchandisers and emphasizes the importance of each position. He highlights the responsibilities of each role and shows how they are interconnected. The audience also discusses a variety of promotional techniques and considers the effects they have on business success. The students are able to assess the significance of internationalization for fashion retailers and their success factors in a realistic way, to name the characteristics of the international fashion retailing and also the motives and objectives of going international by giving reasons for that, to derive the main strategies for internationalization and expansion of fashion retailers and assess their probability of success, to differentiate the new channels and give back the different advantages in using them and to know the organizational and cultural specifics of international retailers.

### Global Marketing:

- Globale Märkte kennen und einordnen lernen
- Denk- und Handlungsweisen zur Unternehmensführung hinsichtlich globaler Marketingstrategien kennen lernen und praktizieren
- Arbeiten in multinationalen Teams unter Zeitdruck
- Entwickeln von Fach-, Methoden- und Sozialkompetenz

## Trade Law

### Inhalte

#### Introduction

- German Legal System
- Basic Law
- Basic Rights
- Public and Private Law

#### Civil code

- Introduction
- General Part (Capacity to Contract, Declaration of Intent, Challenge, Agency, Limitation)
- Law of Obligations (Impossibility, Bad Performance, Default of the Debtor, Default of the Creditor)
- Law of Property (Security Interests, Good Faith Acquisition)

#### Commercial Law

- Businessman
- Commercial register
- Representatives of a Businessman (Procurator, Commercial Power of Attorney, Employee in a Shop, Commercial Agent, Commercial Broker, Commission Agent, Franchisee)

#### Company Law

- Overview
- Partnerships (Civil Law Association, Open Trading Partnership, Limited Commercial Partnership)
- Corporations (Limited Liability Company, Stock Corporation)

### Literatur

- Fisher, Howard D.: The German Legal System and Legal Language, 5th Ed., New York 2013  
Musielak, Hans-Joachim/Hau, Wolfgang: Grundkurs BGB, 14. Aufl., München 2015  
Steckler, Brunhilde: Kompendium Wirtschaftsrecht, 7. Aufl., Ludwigshafen 2009  
Wirth, Gerhard/Arnold, Michael/Morshäuser, Ralf/Greene, Mark: Corporate law in Germany, 2nd. Ed., München 2010  
Wörten, Rainer, Kokemoor, Axel, Handelsrecht mit Gesellschaftsrecht, 12. Aufl., München 2015



## Global Marketing

### Inhalte

- Development of basic merchandising concepts.
- Vendors, buyers, merchandisers
- The role of wholesalers.
- Retail site selection.
- Visual merchandising.
- Marketing environment and global marketplace in retailing,
- Market segmentation, targeting and positioning in retailing,
- Building customer relationships in retailing,
- Creating competitive advantages in retailing,
- Brands, products, packaging in retailing,
- Assortment development and life-cycle-strategies in retailing,
- Pricing considerations and approaches in retailing,
- Pricing strategies in retailing.

### Literatur

Berkowitz, Eric N. and others: Marketing, 6th edition, Irwin McGraw-Hill 2000;  
Kotler, Philipp and others: Principles of Marketing, 2nd European Edition, Prentice Hall Europe 1999.  
Kotler, Ph.; Armstrong, G.; Saunders, J.; Wong, V.: Principles of Marketing, Prentice Hall Europe, ISBN 0-13-262254-8  
Berkowitz, E.; Kerin, R.; Hartley, St.; Rudelius, W.: Marketing. Irwin McGraw-Hill, ISBN 0-07-365645-3  
Kotabe, M.; Helsen, K.: Global Marketing Management. Wiley, ISBN 0-471-23062-6  
Boone, L.; Kurtz, D.: Contemporary Business, Harcourt College Publishers ISBN 0-03-033226-5

## Global Trade

### Inhalte

#### I. The Global Trade Environment

- Global Trade Flows and Networks
- Global Trade Volume
- Main Trade Nations

#### II. Theories of Global Trade

- History of Trade
  - Traditional Theories
  - Modern Theories
- Initiation of Global Trade: Outward vs. Inward
- Outward Trade
  - Inward Trade
  - Combined Trade

#### III. Options of Market Entry and Modes of Trade (Outward)

- Options of Market Entry
- Modes of Trade
- Advantages and Disadvantages

#### IV. Modes of Export Trade (Outward)

- Direct versus Indirect Export Modes
- Selection of Intermediaries
- Contracting

#### V. Global Trade under the WTO Mechanism

- History of WTO
- Specifics and Organisation of WTO
- Actual Situation of WTO

#### VI. Regulation on Global Trade

- Regulation on Trade in Goods
- Regulation on Trade in Services: Applications of GATS
- From GATT to WTO

#### VII. Rules of Origin and Preferential Treatment

- Regulation on Trade Measures: Preferential Treatment
- Regulation on Non-tariff Measures: Rules of Origin
- Cumulation and Criteria of Origin: Memento and Documentation

#### VIII. Regulation on Trade-Related Intellectual Property Rights TRIPs

### Literatur

- Krugman, P.; Obstfeld, M. M. (2014). International Trade: Theory and Policy: Global Edition. Pearson.
- Lee, E. S. (2012): World Trade Regulation, International Trade under the WTO Mechanism
- Helpman, E. (2011). Understanding Global Trade. Harvard University Press.
- Döpfer, Reinhard E. (2005): Trade Regulations, Lecture Script, Niederrhein University
- Hollensen, S. (2013): Global Marketing: A Decision-Oriented Approach, 6th. ed.
- Saviolo, S.; Testa, S. (2002): Strategic Management in the Fashion Companies, Firenze 2002
- Trebilcock, M. J., Howse, R. (1999). The Regulation of International Trade, last edition, London 1999

Modul **MTTT-130: Financial Policy**

Sprache Englisch

Verantwortlich Prof. Dr. Ute Ständer

Arbeitsbelastung SWS 6 ECTS 6

90h Präsenz

40h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)

20h Prüfungsvorbereitung

Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Investment Appraisal and Financial Mgmt.	4	4	0	4	0	0	2
Lehrende/r:	Prof. Dr. Ständer, Ute							
Voraussetzung:	none							
Bezeichnung:	International Accounting	2	2	0	2	0	0	2
Lehrende/r:	Prof. Dr. Ständer, Ute							
Voraussetzung:	Financial Accounting							

Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-13	Financial Policy	Pr	Klausur

Anmerkung

Managing the financial procedures is perhaps the most important task when running a business as without sufficient financial resources and without achieving profits no business can survive. Financial accounting and investment decisions form important parts of managing the financial procedures of a company.

By recording all money flows and flows of goods in a company external parties like suppliers, banks, or investors are informed. Based on legal regulations, every company is obliged to record all transactions and to prepare the financial statements. As nearly each country has its own national accounting rules, international companies are required to prepare their financial statements according to International Financial Reporting Standards (IFRS) to make them comparable with those of other international companies.

Investment decisions belong to the most important tasks of management because they have long-term effects on the financial situation of the entity. The students know the characteristics of an investment and its various forms and understand the relationship between investing and financing. They are familiar with the differences between revenue and expenses on the one hand and cash-inflows and cash-outflows on the other hand. They are able to evaluate investments by using static as well as discounted cash flow and compounded cash flow methods. They know the advantages and disadvantages of these methods and thus are able to select the most suitable method for evaluating an investment decision. Moreover, they know about the effects of taxation on the investment decision. Finally, they know the fundamental types of financing.

The students know the reasons for the harmonisation of accounting standards, know the historical development of IFRS and the involved organisations. The students know the components of international financial statements and the recognition and measurement principles of fundamental positions of the Balance Sheet according to IFRS. They are able to understand and to record by themselves the most important recordings for creating international financial statements and to interpret it. They know which components of financial statements are based on revenue and expenses and which are based on cash flows. They learn how investment decisions influence the respective components of financial statements over time.

## Investment Appraisal and Financial Mgmt.

### Inhalte

#### Introduction into Investment Decisions

- Characteristics of Investment Projects
- Investment and Finance Decisions
- Classification of Investment Projects
- Stages of the Investment Process

#### Basic methods of investment appraisal

- Static Methods (Cost Comparison Method, Profit Comparison Method, Average Rate of Return Method, Static Payback Period Method)
- Discounted Cash Flow Methods (Net Present Value Method, Annuity Method, Internal Rate of Return Method, Dynamic Payback Period Method)

#### Advanced Methods and Application of Investment Appraisal

- Compounded Cash Flow Methods (Compound Value Method, Critical Debt Interest Rate Method, Visualisation of Financial Implications (VoFI) Method)
- Taxation

#### Basics of Financial Management

### Literatur

- Carstensen, P.: Investitionsrechnung kompakt, Wiesbaden 2008
- Däumler, K.-D.: Grundlagen der Investitions- und Wirtschaftlichkeitsrechnung, 13. Aufl., Herne 2014
- Götze, U./Northcott, D./Schuster, P.: Investment Appraisal, 2. Aufl. Berlin, Heidelberg, 2015
- Heesen, B.: Investitionsrechnung für Praktiker, 2. Aufl., Wiesbaden 2012
- Olfert, K.: Kompaktraining Investition, 7. Aufl., Herne 2015
- Peterson, P./Fabozzi, F.: Capital Budgeting: Theory and Practice, New York 2002
- Poggensee, K.: Investitionsrechnung, 3. Aufl., Wiesbaden 2015
- Röhrich, M.: Fundamentals of Investment Appraisal, 2nd. Ed., München 2014

# International Accounting

## Inhalte

### Introduction

- Financial Statements
- Accounting Mechanisms

### Basics of International Financial Reporting Standards (IFRS)

- Structure of the IFRS Foundation
- Process of Standard Setting

### IASB Framework

- Objective of Financial Statements
- Underlying Assumptions
- Qualitative Characteristics
- Elements of Financial Statements

### Presentation of financial statements

- General Requirements
- Components of Financial Statements (Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, Notes)

### Non-current assets

- Intangible Assets (Recognition and Measurement, Internally Generated Intangible Assets, Measurement after recognition)
- Property, Plant, and Equipment (Recognition and Measurement, Measurement after Recognition)
- Impairment Loss

### Inventories

- Definitions
- Measurement
- Cost Formulas

### Provisions

- Recognition
- Measurement

## Literatur

Ankarath, N., Mehta, K. J., Ghosh, T. P., Alkafaji, Y. A.: Understanding IFRS fundamentals, 2nd ed., New Jersey 2013

Baker, S.: A student's guide to Preparing Financial Statements, Workingham 2013

Dick, W., Missonier-Piera, F., Financial Reporting under IFRS, A Topic Based Approach, UK 2010

Finch, Claire: A student's guide to international financial reporting standards, 3rd ed., Workingham 2012

Kieso, D. E., Weygandt, J. J./Warfield, T. D., Intermediate Accounting: IFRS Edition, 2nd. Ed., Wiley & Sons 2014

Kirk, R.: IFRS: A quick reference guide, Oxford 2009

Mirza, A. A./Holt, G. H.: IFRS - Practical implementation guide and workbook, 3rd ed., New Jersey 2011

Weygandt, J. J., Kimmel, P. D., Kieso, D. E.: Financial accounting - IFRS edition, 3rd ed., New Jersey 2015

Modul **MTTT-140: Electives (Master)**

Sprache Englisch

Verantwortlich . - alle Lehrende des Fachbereichs

Arbeitsbelastung SWS 4 ECTS 6

60h Präsenz

60h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)

30h Prüfungsvorbereitung

#### Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Electives (Master)	4	6	4	0	0	0	2
Lehrende/r:	alle Lehrende des Fachbereichs							
Voraussetzung:								

#### Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-14	Electives (Master)	Pr	Klausur

#### Anmerkung

## Übergreifende Modulziele

Students have to select from a broad list of offered lectures (see electives catalogue) at least a volume of 4 CH.

By this students can individually focus on desired fields of knowledge.

## Electives (Master)

### Inhalte

students may individually select from a list of offered lectures (see electives catalogues).

### Literatur

according to selected lecture



Modul **MTTT-150: Research&Development Project**

Sprache Englisch

Verantwortlich Prof. Dr. Boris Mahltig

Arbeitsbelastung SWS 4 ECTS 8

60h Präsenz

93h Vor- und Nachbereitung (Arbeitsblätter, Literaturstudium, Tutorien)

47h Prüfungsvorbereitung

Lehrveranstaltungen

		SWS	KP	V	SL	Ü	P	Sem.
Bezeichnung:	Research&Development Project	4	8	0	0	0	4	2
Lehrende/r:	Prof. Dr. Mahltig, Boris							
Voraussetzung:	related to the topic of the project							

Prüfungen

Code-Nr.	Bezeichnung	Art	Prüfungsform
MTTT-15	Research&Development Project	Pr	Ausarbeitung

Anmerkung

## Übergreifende Modulziele

The students have an overview over the research activities of the faculty and are introduced in a current research project. They apply learned topics to current problems and participate in the interdisciplinary work. Research results are evaluated systematically and critically. Analytical, scientific and practical skills are gained by the students during the project work especially to prepare them well for the master thesis.

## Research&Development Project

### Inhalte

The project content is determined together with the supervisor and has to be fixed at the start of the project.

Main contents are:

- literature work
- searching literature
- systematic presentation and evaluation of project and research results

### Literatur

The independent search for literature is part of the project work of each student.

Helpful for writing thesis, longer reports or scientific text

V. Ahrens, Abschlussarbeiten richtig gliedern, 2014, vdf Hochschulverlag Zürich

E. Müller, Schreiben in Naturwissenschaften und Medizin, 2013, UTB

J. T. Yang, Scientific Writing, 1995, World Scientific, Singapore

R. Bradbury, Zen in the Art of Writing, HarperCollins UK