

Module Handbook (<https://modhb.uni-kl.de/>)

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## Module WIW-BWL-BWG-M-1

Business and Management Basics (M, 5.0 LP)

### Module Identification

Module Number	Module Name	CP (Effort)
WIW-BWL-BWG-M-1	<i>Business and Management Basics</i>	5.0 CP (150 h)

### Basedata

CP, Effort	5.0 CP = 150 h
Position of the semester	1 Sem. in WiSe
Level	[1] Bachelor (General)
Language	[DE] German
Module Manager	Fassott, Georg, PD Dr. (WMA   DEPT: WIW) (/staff/62/)
Lecturers	Lingnau, Volker, Prof. Dr. (PROF   DEPT: WIW) (/staff/50/)
Reference course of study	[WIW-82.21-SG] B.Sc. Business Studies (/mhb/FB-WIW/cos-503/)
Lifecycle-State	[NORM] Active

### Courses

Type/SWS	Course Number	Choice in Module-Part	SL	PL	CP	Sem.
2K	<b>WIW-BWL-EBW-K-1</b> (/mhb/courses/WIW-BWL-EBW-K-1/)	P	-	PL1	3.0	WiSe
2K	<b>WIW-BWL-FBH-K-1</b> (/mhb/courses/WIW-BWL-FBH-K-1/)	P	-	PL1	2.0	WiSe

- About **[WIW-BWL-EBW-K-1]** (/mhb/courses/WIW-BWL-EBW-K-1/): Title: "Introduction to Business and Management"; Presence-Time: 28 h; Self-Study: 62 h
- About **[WIW-BWL-FBH-K-1]** (/mhb/courses/WIW-BWL-FBH-K-1/): Title: "Financial Accounting"; Presence-Time: 28 h; Self-Study: 32 h

## Examination achievement PL1

- Form of examination: **written exam (Klausur) (150 Min.)**
- Examination Frequency: each semester
- Examination number: 32309 ("Fundamentals of Business Administration")

The module exam consists of two written partial examinations and these are "Introduction to Business and Management" and "Financial Accounting". The total examination duration will be 150 min, with 90 min on "Introduction to Business and Management" and 60 min on "Financial Accounting".

## Evaluation of grades

The grade of the module examination is also the module grade.

The module grading is based on the sum of the achieved points in both partial examinations. 2/3 of the total achievable points are awarded by "Introduction to Business and Management" and 1/3 by "Financial Accounting"

### Contents

**From [WIW-BWL-EBW-K-1] Introduction to Business and Management (/mhb/courses/WIW-BWL-EBW-K-1/):**

- Principles and boundary conditions of business and management
- Strategic planning, organizational structures and international business
- Procurement, logistics and production management
- Finance and controlling
- Human resource management
- Innovation management

**From [WIW-BWL-FBH-K-1] Financial Accounting (/mhb/courses/WIW-BWL-FBH-K-1/):**

- Basic techniques of bookkeeping; inventory
- Balance sheet and changes therein
- Booking on various accounts
- Standard chart of accounts (according to SKR 04); bookings in inventories
- German v.a.t. system, purchase/ sale with special cases, item withdrawals, deposit
- Expenditure on personnel, tax payments
- Securities business, long-term liabilities
- Receipts and issues of assets
- Annual financial statement, depreciation / write-downs on assets and debts
- Preparation of annual financial statements in bookkeeping: time delimitation, inventory differences, tax deferral, main statement of accounts
- Organization of bookkeeping

### Competencies / intended learning achievements

Upon successful completion of the module, students should be able to

- Classifying business and management into the system of science and summarizing the principles and boundary conditions of business and management
- Analyzing the design of central organizational functions (e.g. procurement, production, marketing, finance and human resources)
- Understanding and managing the effect of the national and international environment on key business processes and functions
- Applying and combining key management concepts to analyze business and management issues (e.g. SWOT analysis, ABC analysis, portfolio analysis and analyzing capital requirements)
- Basic techniques of double entry bookkeeping
- Differentiate the procedures in financial accounting from opening balance to closing balance (preparatory and final)

- Preparation of the annual financial statements in bookkeeping
- Accounting records for typical internal and external transactions on the basis of the regulations of the HGB according to SKR 04

## Literature

From [WIW-BWL-EBW-K-1] Introduction to Business and Management (/mhb/courses/WIW-BWL-EBW-K-1/):

Weber, W., Kabst, R., Baum, M. (2017). Einführung in die Betriebswirtschaftslehre. 10. Auflage, Gabler Verlag, Wiesbaden

From [WIW-BWL-FBH-K-1] Financial Accounting (/mhb/courses/WIW-BWL-FBH-K-1/):

- Lingnau, V.: Studienbuch Finanzbuchhaltung 2018, Ebersdorf 2018.
- Alternative literature
  - Bieg, H. / Waschbusch, G. (2017): Buchführung, 9. Aufl., Herne 2017.
  - Döring, U. / Buchholz, R. (2018): Buchhaltung und Jahresabschluss, 15. Aufl., Berlin 2018.
  - Hufnagel, W. / Burgfeld, B. (2018): Einführung in die Buchführung und Bilanzierung, 9. Aufl., Herne et al. 2018.
  - Littkemann, J. / Holtrup, M. / Schulte, K. (2016): Buchführung: Grundlagen, Übungen, Klausurvorbereitung, 8. Aufl., Wiesbaden 2016.
  - Möller, H. P. / Hüfner, B. / Kettniß, H. (2018): Buchführung und Finanzberichte, 5. Aufl., München 2018.
  - Müller, U. (2013): Finanzbuchhaltung- vom Geschäftsvorfall bis zum Jahresabschluss, 2. Aufl., Stuttgart 2013.

## Requirements for attendance of the module (informal)

keine

## Requirements for attendance of the module (formal)

keine

References to Module / Module Number [WIW-BWL-BWG-M-1]

<b>Course of Study</b>	<b>Section</b>	<b>Choice/Obligation</b>
[MAT-82.105-SG] B.Sc. Mathematics (/mhb/FB-MAT/cos-509/)	[Subsidiary Topic] Subsidiary Subject (Minor)	[P] Compulsory
[MAT-82.276-SG] B.Sc. Business Mathematics (/mhb/FB-MAT/cos-516/)	[Core Modules (non specialised)] Economics and Business Sciences	[P] Compulsory
[WIW-82.21-SG] B.Sc. Business Studies (/mhb/FB-WIW/cos-503/)	[Fundamentals] Basics in Management and Business Administration	[P] Compulsory
[WIW-82.789-SG] B.Sc. Business Studies with Technical Qualifications (/mhb/FB-WIW/cos-524/)	[Fundamentals] Basics in Management and Business Administration	[P] Compulsory
[WIW-82.177-SG] B.Sc. Business Administration and Engineering specialising in Chemistry (/mhb/FB-WIW/cos-513/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory
[WIW-82.178-SG] B.Sc. Business Administration and Engineering specialising in Electrical Engineering (/mhb/FB-WIW/cos-514/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory
[WIW-82.176-SG] B.Sc. Business Administration and Engineering specialising in Computer Science (/mhb/FB-WIW/cos-512/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory
[WIW-82.179-SG] B.Sc. Business Administration and Engineering specialising in Mechanical Engineering (/mhb/FB-WIW/cos-515/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory
[WIW-82.175-SG] B.Sc. Business Administration and Engineering specialising in Environmental and Process Engineering (/mhb/FB-WIW/cos-511/)	[Fundamentals] Business and Management - Compulsory	[P] Compulsory