

Module 8: Integration Management				Study programme	MBA english
Modul type:	ECTS-Points:	Workload:	Study stage:	Module duration:	
Compulsory	4	120	4	56 hrs plus exam	
Course(s):			Contact hours:	Independent study-hours:	Planned groupsize (max.):
Course 8a: International Group Accounting			28	32	15
Course 8b: Organizational Behavior and Leadership			28	32	15
Module Learning Outcomes:					
<p>Module 8 takes an integrative look at functions and processes within the firm. First, students learn how all corporate activities and all entrepreneurial decisions are reflected in financial reporting. For attaining this goal a globally acting affiliated group is object of consideration. Students are provided with an understanding of consolidating affiliates following the rules of different financial reporting standards. Secondly, participants are enabled to understand the importance of organizational behavior and leadership for corporate success. They are provided with an understanding of humans at work, focusing on leadership, motivational processes, and group work. Further, they will also understand the importance of different levels (individual, group, and organization) within a company for individual behavior.</p>					
Intended Learning Outcomes:					
Course 8a: International Group Accounting					
After the attendance of this course, students are capable					
<ul style="list-style-type: none"> - to explain the structure and basic content of IFRS group financial statements, based on the underlying consolidation principles and consolidation procedures. - to understand the most recent enforcement relevant hot topics that covers the critical accounting questions of the applicable reporting period; - to explain how different measurement concepts affect the reported net profit and the equity presentation under IFRS; - to explain the relevant parameters to influence fair value measurement and how fair value measurement can be used to influence the overall presentation of a reporting entity; - to identify, how accounting principles and rules can be used to influence business decisions. 					
Course 8b: Organizational Behavior and Leadership					
After the attendance of this course, students are able					

- to analyze organizational behavior on different levels (individual level, group level, organizational level);
- to assess the relevance of organizational and national culture for business;
- to explain the motivation of people and to promote it;
- to differentiate components and dimensions of leadership;
- to explain and to evaluate the different approaches of leadership and to assess their practical implications;
- to discuss different leadership styles and their consequences;
- to work with case studies and to transfer knowledge to the practice;
- to reflect their own motives to create self-awareness regarding their own behavior in organizations;
- to develop an understanding of their leadership style as well as potentials for improvement.

Recommended Literature

Schermerhorn, John, Hunt, James, Osborn, Richard and Uhl-Bien, Mary: Organizational Behavior, 13th Edition, John Wiley 2016. ISBN: 978-1118517376

Northouse, Peter G.: Introduction to Leadership: Concepts and Practice, 5th Edition, Sage Publications 2020. ISBN: 978-1544351599

Description / Contents:

Course 8a: International Group Accounting

- Applying the control concept
- Applying consolidation procedures
- Applying measurement concepts and measurement options
- You are the regulator: How to identify critical accounting topics in IFRS group financial statements

Course 8b: Organizational Behavior and Leadership

1. Relevance and basics of organizational behavior
2. (National) Culture
3. Challenges, theory, and evaluation of motivation
4. Conflict and power in organizations
5. Different views on leadership
6. Leadership styles
7. Transactional and transformational leadership
8. Recent developments in leadership research

Language:

Courses are taught in English.

Teaching methods:

Lecture, group work, self-study.

Module applicability:
MBA „General Management“ - english
Pre-requisites / Requirements:
Admission to the MBA programme “General Management” - english
Examination Types:
Examination in the form of a written exam (180 minutes).
Requirement for award of ECTS-points:
Successful participation in the exam.
Course availability:
Annually
Assessment:
The exam of this module counts for 9,09 per cent of the final examination
Module convenor and main lecturer:
Prof. Dr. Thomas Senger, PD Dr. Sascha Ruhle
Further information:
Material for the courses will be provided online.
Module Version:
2020-11 V1