

<b>Module 8: Integration Management</b>				<b>Study programme</b>	MBA english
<b>Modul type:</b>	<b>ECTS-Points:</b>	<b>Workload:</b>	<b>Study stage:</b>	<b>Module duration:</b>	
Compulsory	4	120	4th	14 sessions	
<b>Course(s):</b>			<b>Contact hours:</b>	<b>Independent study-hours:</b>	<b>Planned groupsize (max.):</b>
Course 8a: International Group Accounting			28	32	15
Course 8b: Organizational Behavior and Leadership			28	32	15
<b>Module Learning Outcomes:</b>					
<p>Module 8 takes an integrative look at functions and processes within the firm. Thus, 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. From a second point of view participants are enabled to understand the importance of organizational behavior and leadership for corporate success. They are provided with a deep understanding of leadership, motivation or processes in groups. They will also understand companies in an organizational context.</p>					
<b>Intended Learning Outcomes:</b>					
<b>Course 8a: International Group Accounting</b>					
<p>After the attendance of this course, students are capable</p> <ul style="list-style-type: none"> <li>- to explain the structure and basic content of IFRS group financial statements, based on the underlying consolidation principles and consolidation procedures.</li> <li>- to understand the most recent enforcement relevant hot topics that covers the critical accounting questions of the applicable reporting period;</li> <li>- to explain how different measurement concepts affect the reported net profit and the equity presentation under IFRS;</li> <li>- 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;</li> <li>- to identify, how accounting principles and rules can be used to influence business decisions.</li> </ul>					

## **Course 8b: Organizational Behavior and Leadership**

After the attendance of this course, students are capable

- 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 motivation of people and to promote motivation;
- 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 leaderships styles and their consequences;
- to apply instruments of leadership;
- to apply as well as to critically assess trends in leading people like transformational leadership or coaching;
- to work with case studies and to transfer knowledge to the practice.

### **Recommended Literature**

Schermerhorn, John, Hunt, James, Osborn, Richard and Uhl-Bien, Mary: Organizational Behavior, 11th Edition, John Wiley 2011

Northouse, Peter G.: Leadership, 5th Edition, Sage Publications 2010

### **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**

- Organizational Behavior
  - o Relevance of Organizational Behavior
  - o Introduction to Organizational Behavior
  - o National Culture
  - o Motivation: Challenges, theory, evaluation
- Leadership
  - o Components and Dimensions of Leadership
  - o Different views of Leadership
  - o Leadership Style
  - o Transformational Leadership
  - o Coaching

### **Language:**

Courses are taught in English.

<b>Teaching methods:</b>
Lecture, group work, self-study.
<b>Module applicability:</b>
MBA „General Management“ - english
<b>Pre-requisites / Requirements:</b>
Admission to the MBA programme “General Management” - english
<b>Examination Types:</b>
Examination in the form of a written exam (120 minutes).
<b>Requirement for award of ECTS-points:</b>
Successful participation in the exam.
<b>Course availability:</b>
Annually
<b>Assessment:</b>
The exam of this module counts for 9,09 per cent of the final examination
<b>Module convenor and main lecturer:</b>
WP/StB Dr. Thomas Senger, Prof. Dr. Stefan Süß.
<b>Further information:</b>
Material for the courses will be provided online.
<b>Module Version:</b>
25.07.2014