# Module/Course Description/Syllabus

| Module: | International Business Administration |
| Module courses: | • International Financial Reporting  
• International Controlling  
• International Finance and Risk Management  
• The Process of Internationalisation  
• International Taxation |
| Course Title: | The Process of Internationalisation |
| Recommended alternative module or courses: | International Finance and Risk Management |
| Course of studies: | Business Studies |
| HISinOne Code: | 1141121 |
| Study Cycle: | first  
second  
third  
short |
| Frequency: | winter term  
summer term  
each semester |
| Language competence Level: |  
| Responsible for the Module/Course: | Prof. Dr. Elmar Steurer |
| Lecturer/s: | Prof. Dr. Ivan Botskor |
| Type of course: | optional  
compulsory |
| Mode of delivery: |  |
| Language of Instruction: | English  
German  
Level of course:  
4th semester |
| Teaching Methods: | Lecture  
Volume:  
hours per semester week  
03  
Discussions  
Exercises |
| Work parameters: | Contact hours in lecture form  
Exercises (hours)  
Self-studies (hours)  
All together (hours)  
ECTS-Credits:  
Number of Participants:  
Length of programme: |
| | 3  
1  
4  
04  
unlimited  
1 semester |
| Use for other studies: | International Management and Leadership |
### Prerequisites:

Knowledge in corporate organisation, basics in business administration

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

### Learning outcomes:

After completing the module students
- know the risk factors resulting from operative and financial transactions.
- know the treasury risks including appropriate controlling and management measures.
- understand legal rules influencing international enterprises’ activities.
- understand principles of cost accounting, fixed costs, variable costs and cost center structures.
- can understand value based management instruments.

The students are able to
- analyze a company’s international footprint and design comprehensive international strategies.
- find strategies for approaching complex decision making situations.
- understand and propose strategies to manage risks in the context of international financial management.
- develop and apply performance measurement systems and business intelligence solutions.
- implement activity based costing systems and value based management systems.
- apply decision-based cost accounting and activity based costing.
- apply life cycle costing and benchmarking.
- conduct cost (structure) analysis and cost deviation analysis.
- find approaches to solve international cases and corresponding (legal) conflicts.
- evaluate risks from international rules and regulation.

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

### Content:

This course provides students with:
- an introduction to internationalisation strategies and new developments in the field of internationalisation management
- a toolbox to manage innovation through the entire process from idea generation via selection of the right ideas, efficient implementation to the final introduction to the market
- insights into elements of international organizations and international culture within organizations and
- insights into the globalization of strategic management as well as market strategies for emerging countries

Besides the theory, students are presented with numerous practical examples and case studies.
## Examination Regulations:

- Written examination

## Assessment methods/components:

- Written examination 90 minutes of
  - The Process of Internationalisation
  - International Taxation
- Remark: In-Comings are allowed to solve each part separately. One of the two parts covers 45 minutes.

## Assessment criteria:

- more than 50% of available points

## Planned learning activities and teaching methods:

- Seminaristic lecture 40%
- Discussions 20%
- Case studies 20%
- Exercises 20%
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Document Version:**
1

**Document Date:**
11.10.2017

**Document was created by:**
Prof. Dr. Elmar Steurer

**Valid from:**
17.10.2017

**Updated:**

by

**Additional information:**

---