

The following translation does not constitute a legal document. Only the German-language text of the curriculum published in the special issue (*Mitteilungsblatt*) of the University of Salzburg (No. 273, Academic Year 2021/2022, 14 March 2022) has legal validity.

Curriculum for the Master's degree programme Language – Business – Culture

Curriculum 2022

Table of Contents

§ 1	General provisions	2
§ 2	Overview of the degree programme and the professional skills to be acquired ...	2
§ 3	Structure of the programme	3
§ 4	Course types	4
§ 5	Required courses and plan of study	5
§ 6	Semi elective modules and/or restricted semi elective modules	6
§ 7	Elective courses	8
§ 8	Master's thesis	8
§ 9	Study abroad	9
§ 10	Allocation of places in courses with a limited number of participants	10
§ 11	Examination regulations	10
§ 12	Master's examination	10
§ 13	Effective date	11
	Annex: Module descriptions	12

In its meeting on 8 March 2022 the Senate of the Paris Lodron University of Salzburg enacted the curriculum for the Master's degree programme "Language – Business – Culture" (German abbreviation: SWK) in the following version, as decided by the Curriculum Commission Language – Business – Culture of the University of Salzburg in its meeting on 26 January 2022.

The legal basis of this curriculum is the Federal Act on the Organisation of Universities and their Studies (German: Universitätsgesetz 2002 - UG), Federal Law Gazette I No. 120/2002, as well as the study law portion of the Statutes of the University of Salzburg, in the respective applicable version.

§ 1 General provisions

- (1) The total scope of the Master's programme Language – Business – Culture comprises 120 ECTS credits. This corresponds to a planned duration of study of 4 semesters.
- (2) Graduates of the Master's programme Language – Business – Culture are awarded the academic degree "Master of Arts", abbreviated "MA".
- (3) The general university entrance qualification for admission to the Master's degree programme Language – Business – Culture shall be proven by the completion of a relevant Bachelor's degree programme, another relevant degree programme of at least the same level of higher education at a recognised Austrian or foreign post-secondary educational institution or a degree programme defined in the curriculum of the Master's degree programme. In order to compensate for substantial differences in subject matter, supplementary examinations may be prescribed, which must be taken by the end of the second semester of the Master's degree programme. The Rectorate may determine which of these supplementary examinations are prerequisites for taking examinations provided for in the curriculum of the Master's degree programme (cf. UG 2002, § 64, par. 3). If an equivalence cannot be established in all sub-areas, additional credits of up to 45 ECTS credits may be prescribed in order to achieve full equivalence. The Rectorate or a person appointed by the Rectorate of the University of Salzburg is responsible for determining the equivalence. The Bachelor's programme Language – Business – Culture at the University of Salzburg is eligible in any event. Furthermore, graduates of the following Bachelor's programmes at the University of Salzburg can be admitted on condition that they pass the necessary supplementary examinations: Law and Economics, Romance Studies, Slavic Studies, and the Teacher Training Careers French, Italian, Russian and Spanish.
- (4) The entry language level (according to CEFR) in the chosen foreign language is C1 for Romance languages and B2 for Slavic languages in the skills listening, reading, speaking and writing. To verify the language level in the above-mentioned areas, a certificate from a recognised educational institution or a generally recognised foreign language certificate that is not older than three years must be presented. Otherwise, the language level shall be checked by means of an assessment test to be taken at the Department of Romance Studies or Slavic Studies.
- (5) ECTS credits are allocated to all work to be performed by students. One ECTS credit corresponds to 25 working hours and describes the average workload required to achieve the expected learning outcomes. The workload of an academic year corresponds to 1500 real hours and thus an allocation of 60 ECTS credits.
- (6) Students with disabilities and/or chronic illnesses must not experience any disadvantages in their studies. The principles of the UN Convention on the Rights of Persons with Disabilities, the Federal Equal Treatment Act (German: Bundes-Gleichbehandlungsgesetz) and the principle of compensation for disadvantages apply.

§ 2 Overview of the degree programme and the professional skills to be acquired

(1) Overview of the degree programme

The Master's programme Language – Business – Culture provides students with in-depth, interconnected competences in cultural studies and business administration. It offers a research-based education that combines business expertise with intercultural and transcultural competences to enable successful operation in different linguistic, cultural and business contexts in an international setting in a critical and responsible manner and at a high, academically sound level of reflection.

The Master's programme Language – Business – Culture consists of a philological-cultural studies component, in which a Romance or Slavic language of concentration is chosen, a business administration component and an interdisciplinary component. Students can choose to specialise in French, Italian, Portuguese, Spanish, Polish, Russian or Czech. In business administration, students choose a specialisation in "Finance and Banking", "Accounting and Sustainability", "Accounting and Taxation" or "Management and Digital Transformation".

(2) Professional skills and competences (learning outcomes)

Graduates of the Master's programme have a high level of competence with regard to cultural communities and attributions of meaning and can recognise, describe and analyse culture-specific characteristics without hastily and uncritically resorting to homogenising patterns of explanation and action. They are thus in a position to make use of these competences in business contexts. They have developed the necessary linguistic and cultural competences as well as competences in the area of business administration. They possess a culturally sensitive perception with regard to identity, belonging and inclusion and exclusion processes. They recognise that it is important to maintain the competences and knowledge acquired during their studies and to expand them in an academic manner, and they are able to do so. Depending on their chosen area of focus, they can work internationally as experts in the fields of "Finance and Banking", "Accounting and Sustainability", "Accounting and Taxation" and "Management and Digital Transformation", especially in connection with the target language countries, i.e. those countries in which their chosen language of concentration is the national or official language, or lingua franca. They have mastered the chosen language in the areas of listening, reading, speaking and writing at least at the C1 level (according to CEFR) for the Slavic languages and at the C2 level (according to CEFR) for the Romance languages.

(3) Importance and relevance of the degree programme for society, the academic community and the labour market

As the Master's programme combines a high degree of sensitivity and the ability to reflect on intercultural and transcultural processes, which increasingly characterise global business life, with business competences at the Master's level, it qualifies graduates for a wide range of management roles in the private and public business world (e.g. in internationally active companies, management consultancy, tax consultancy and auditing, finance and banking, cultural management, in international organisations, in media and public relations work and in tourism), especially in connection with the target language countries. Furthermore, it qualifies graduates for independent academic work for university and non-university research, for which a high level of expertise in intercultural and transcultural contexts - especially, but not exclusively, in connection with business issues - is required.

§ 3 Structure of the programme

The Master's programme Language – Business – Culture includes four compulsory modules totaling 45 ECTS credits, two language-specific restricted semi elective modules totaling 16 ECTS credits and one semi elective module to be freely chosen from courses in business administration totaling 19 ECTS credits. In addition, 12 ECTS credits are allocated for elective courses and 5 ECTS credits for the Master's thesis seminar. The Master's thesis is credited with 20 ECTS credits and the Master's examination with 3 ECTS credits.

	ECTS
Module 1: Theories and Methods of Inter- and Transculturality Research	10
Module 2: Practice of Inter- and Transculturality Research	9
Module 3: Business Administration	16
Module 4: Integrative Module	10
Language-specific restricted semi elective module	16
Semi elective module Business Administration	19
Elective courses	12
Master's thesis seminar	5
Master's thesis	20
Master's examination	3
Total	120

§ 4 Course types

The degree programme comprises the following types of academic instruction:

Lecture (German abbreviation VO) provides an overview of a subject or sub-disciplines of that subject, as well as of their theoretical approaches, and presents different teaching approaches and methods. The course content is primarily conveyed in presentation style. Lectures do not feature continuous-assessment and attendance is not compulsory.

Lecture with exercise component (German abbreviation VU) combines the theoretical introduction to a specific field with the conveyance of practical skills. Lectures with exercise component do not feature continuous-assessment and attendance is not compulsory.

Exercise (German abbreviation UE) aims at acquiring, testing and perfecting practical skills and knowledge of a subject or one of its sub-disciplines. Exercises feature continuous-assessment and attendance is compulsory.

Exercise with lecture component (German abbreviation UV) combines the theoretical introduction to a specific field with the conveyance of practical skills, whereby the exercise component is predominant. Exercises with lecture component feature continuous-assessment and attendance is compulsory.

Proseminar (German abbreviation PS) is an academic course and forms the preliminary stage to seminars. In practical as well as theoretical work, basic knowledge and skills in academic work are imparted with the active participation of the students. Proseminars feature continuous-assessment and attendance is compulsory.

Seminar (German abbreviation SE) is a course of advanced academic study. It aims to deepen students' knowledge as well as to discuss and reflect on academic topics on the basis of active participation by the students. Seminars feature continuous-assessment and attendance is compulsory.

Language course (German abbreviation SK) aims at acquiring and deepening language skills through the active participation of students. Language courses feature continuous-assessment and attendance is compulsory.

§ 5 Required courses and plan of study

The modules and courses of the Master's programme Language – Business – Culture are listed below. Following the recommended semesters ensures that the sequence of courses builds optimally on previous knowledge and that the annual workload does not exceed 60 ECTS credits. Modules and courses can also be completed in a different order.

Detailed descriptions of the modules, including the knowledge, methods and skills to be acquired, can be found in Annex: Module descriptions.

Master's degree programme Language – Business – Culture								
Module	Course	Hours per week	Type	ECT S	Semester with ECTS credits			
					I	II	III	IV
(1) Compulsory modules								
Module MSWK 1: Theories and Methods of Inter- and Transculturality Research								
	MSWK 1.1 Theories and Methods of Inter- and Transculturality Research	2	VU	4	4			
	MSWK 1.2 Theories and Methods of Inter- and Transculturality Research	2	SE	6		6		
	Subtotal Module MSWK 1	4		10	4	6		
Module MSWK 2: Practice of Inter- and Transculturality Research								
	MSWK 2.1 Interculturality: Aesthetics or Interculturality: Communication	2	SE	6	6			
	MSWK 2.2 Comparative Perspectives (from Literary Studies and Linguistics)	2	VO	3		3		
	Subtotal Module MSWK 2	4		9	6	3		
Module MSWK 3: Business Administration								
	MSWK 3.1 Financial Business Management and Evaluation	2	UV	3.5	3.5			
	MSWK 3.2 Business Accounting and Reporting	2	UV	3.5	3.5			
	MSWK 3.3 Entrepreneurship and Business Planning	2	VO	3	3			
	MSWK 3.4 Strategic Management and Marketing	2	VO	3	3			
	MSWK 3.5 Human Resource Management Practices	2	VO	3		3		
	Subtotal Module MSWK 3	10		16	13	3		
Module MSWK 4: Integrative Module								
	MSWK 4.1 Integrative Seminar	2	SE	4		4		
	MSWK 4.2 Academic Writing Practice (Cultural Studies)	2	UE	2.5	2.5			
	MSWK 4.3 Qualitative Methods in Economic Sciences	2	UV	3.5	3.5			
	Subtotal Module MSWK 4	6		10	6	4		
Total Compulsory Modules		24		45	29	16		
(2) Language-specific restricted semi elective modules according to § 6 (1-3) MSWK R5 and MSWK R6 or MSWK S5 and MSWK S6								
				16	3	4-7	6-9	
(3) Semi elective module business administration according to § 6 (4) MSWK 7A to 7D								
				19				

(4) Elective courses				12			
(5) Master's thesis seminar	2	SE	5				5
(6) Master's thesis			20				20
(7) Master's examination			3				3
Final totals			120	60			60

§ 6 Semi elective modules and/or restricted semi elective modules

- (1) In the philological-cultural studies component of the Master's programme Language - Business – Culture, two language-specific restricted semi elective modules, which must be of the same language, totaling 16 ECTS credits, are to be completed, depending on the language chosen. The language of focus shall be indicated on the Master's degree certificate.
- (2) Restricted semi elective modules from the area of Romance Studies for the languages French, Italian, Portuguese and Spanish (abbreviated F/I/P/S):

Restricted Semi Elective Modules Romance Studies (F/I/P/S) MSWK R5 + R6	Course	Hours per week	Type	ECTS	Semester with ECTS			
					I	II	III	IV
MSWK R5 Restricted Semi Elective Module Romance Studies 1 (F/I/P/S):								
	MSWK R5.1 Economy and Society (F/I/P/S)	2	UV	3			3	
	MSWK R5.2 Advanced Linguistics or Literary Studies (F/I/P/S)	2	SE	6			6	
	Subtotal Restricted Semi Elective Module MSWK R5 (F/I/P/S)	4		9			9	
MSWK R6 Restricted Semi Elective Module Romance Studies 2 (F/I/P/S):								
	MSWK R6.1 Advanced Vocabulary and Grammar (F/I/P/S)	4	UE	4		4		
	MSWK R6.2 Advanced Writing Skills (F/I/P/S)	2	UE	3	3			
	Subtotal Restricted Semi Elective Module MSWK R6 (F/I/P/S)	6		7	3	4		
	Final Totals Restricted Semi Elective Module MSWK R5 + R6 (F/I/P/S)	10		16	3	4	9	

The seminar MSWK R5.2 "Advanced Linguistics or Literary Studies (F/I/P/S)" must be completed in the chosen foreign language.

- (3) Restricted semi elective modules from the area of Slavic Studies for the languages Polish, Russian and Czech (abbreviated Po/R/C):

Restricted Semi Elective Modules Slavic Studies (Po/R/C) MSWK S5 + S6	Course	Hours per week	Type	ECTS	Semester with ECTS			
					I	II	III	IV
MSWK S5 Restricted Semi Elective Module Slavic Studies 1 (Po/R/C):								
	MSWK S5.1 Russian 7 or Advanced Course Polish/Czech	2	SK	3	3			
	MSWK S5.2 Practical Language Proseminar	2	PS	4		4		
	Subtotal Restricted Semi Elective Module MSWK S5 (Po/R/C)	4		7	3	4		
MSWK S6 Restricted Semi Elective Module Slavic Studies 2 (Po/R/C):								
	MSWK S6.1 Russian 8 or Advanced Course Polish/Czech	2	SK	3		3		
	MSWK S6.2 Russian 9 or Advanced Course Polish/Czech	2	SK	3			3	
	MSWK S6.3 Selected Topics in Literary Studies or Selected Topics in Synchronic Linguistics	2	UV	3			3	
	Subtotal Restricted Semi Elective Module MSWK S6 (Po/R/C)	6		9	3	6		

Final Totals Restricted Semi Elective Modules MSWK S5 + S6 (Po/R/C)	10		16	3	7	6
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- (4) In the business administration component of the Master's programme Language – Business – Culture, courses amounting to 19 ECTS credits must be chosen from one of the semi elective modules 7A, 7B, 7C and 7D listed below. Within the chosen semi elective module, a seminar (SE) must be completed in any event. The chosen specialisation will be indicated as an elective module on the Master's degree certificate.

Semi Elective Modules Business Administration (MSWK 7A, 7B, 7C und 7D)	Course	Hours per week	Type	ECTS	Semester with ECTS			
					I	II	III	IV
MSWK 7A: Finance and Banking								
	Interdisciplinary Seminar Accounting, Finance and Corporate Sustainability	2	SE	5			5	
	Law and Economics of Financial Services interdisciplinary	2	SE	5			5	
	Empirical Finance	2	UV	4			4	
	Finance Theory and Business Finance	3	VU	4.5		4.5		
	Case Studies in Financial Theory and Business Finance	1	UV	2		2		
	Bank Management	3	VU	4.5			4.5	
	CSR and ESG in Finance	2	VU	3			3	
	International Financial Markets and Monetary Policy	2	VO	3		3		
	Digital Transformation in Financial Markets and the Financial Services Sector	2	VO	3			3	
	Total Semi Elective Module MSWK 7A			34		9.5	24.5	
MSWK 7B: Accounting and Sustainability								
	Interdisciplinary Seminar Accounting, Finance and Corporate Sustainability	2	SE	5			5	
	Methods in Financial Reporting and Taxation Studies	2	UV	4			4	
	Empirical Methods in Accounting, Finance and Sustainability I (Focus Accounting)	2	UV	3.5			3.5	
	Recent Developments in Tax Law and Financial Reporting	1	UV	2		2		
	International Financial Reporting	2	VO	3		3		
	International Financial Reporting	1	UV	2		2		
	Corporate Financial Reporting	2	VU	3		3		
	Sustainability Management and Reporting	2	VU	3			3	
	Total Semi Elective Module MSWK 7B			25.5		10	15.5	
MSWK 7C: Accounting and Taxation								
	Financial Reporting and Taxation interdisciplinary	2	SE	5			5	
	Methods in Financial Reporting and Taxation Studies	2	UV	4			4	
	Recent Developments in Tax Law and Financial Reporting	1	UV	2		2		
	International Financial Reporting	1	UV	2		2		
	International Financial Reporting	2	VO	3		3		
	Corporate Financial Reporting	2	VU	3		3		
	Taxation of Business Performance Factors	1	UV	2		2		
	Tax Planning in International Tax Law	2	VO	3			3	
	Tax Planning in Corporate Tax Law	2	VO	3		3		
	Corporate and Tax Compliance	2	VO	3			3	
	Cases Studies in Topics of Business Succession	2	UV	3.5			3.5	
	Total Semi Elective Module MSWK 7C			33.5		15	18.5	
MSWK 7D: Management and Digital Transformation								

Interdisciplinary Seminar Management and Digital Transformation	2	SE	5		5		
Master's Thesis Preparatory Course	2	UV	3			3	
Empirical Methods and Digital Technologies	1	UV	1.5			1.5	
Organisation and Process Management	1	VO	1.5		1.5		
Special Topics: Organisation and Digitalisation	1	VO	1.5		1.5		
Special Topics: Business Management and Digitalisation	1	UV	2		2		
Value-Based Business Management and Digital Transformation	2	UV	3		3		
Human Resource Management in a Digital and Social Context	2	VO	3			3	
Human Resource Management and Digital Technologies	2	UV	4		4		
Special Topics: Human Resource Management and Digitalisation	1	UV	2			2	
Digital Innovation and Transformation	1	VO	1.5			1.5	
Special Topics: Marketing, Innovation and Digitalisation	1	UV	2			2	
Digital Business Management	1	VO	1.5		1.5		
Cases Studies in Digital Business Management	2	UV	3.5		3.5		
Total Semi Elective Module MSWK 7D			35		22	13	

§ 7 Elective courses

- (1) In the Master's programme Language – Business – Culture, freely chosen elective courses totaling 12 ECTS credits must be completed. These can be freely selected from the course offerings of all recognised post-secondary educational institutions and serve the acquisition of additional qualifications as well as the individual setting of focuses within the degree programme.
- (2) If the chosen courses have an inherent subject-related connection amounting to 12 ECTS credits, the electives can be indicated as an "elective module" on the Master's degree certificate.
- (3) If no semester abroad can be completed (see § 9), only courses that are held in the chosen language of concentration, or courses that deal with the language of concentration from a linguistic, literary or cultural studies perspective, are eligible for the 12 ECTS credits of the electives.

§ 8 Master's thesis

- (1) The Master's thesis serves to demonstrate the student's ability to independently treat academic topics from the field of Romance Studies, Slavic Studies or Business Administration in accordance with current academic standards in terms of content and methodology.
- (2) The Master's thesis should treat topics focusing on a question of either philological-cultural studies or of business administration. A reference to the respective other sub-discipline should be established where possible, whereby double supervision of the thesis is possible according to the personnel resources of the departments concerned.
- (3) The topic of the Master's thesis shall be chosen in such a way that it is possible and reasonable for a student to complete it within six months (cf. UG 2002 § 81 para. 2).
- (4) The topic of the Master's thesis is to be chosen from one of the modules specified in the Master's degree programme. The student is entitled to propose the topic or to choose the topic from a number of proposals of the available supervisors.
- (5) The prerequisite for the granting of a Master's thesis topic is proof of the positive completion of a seminar and of at least one course relevant to the topic of the Master's thesis.

- (6) The Master's thesis seminar must be chosen in accordance with the topic of the Master's thesis.
- (7) While working on the Master's thesis topic and during the supervision of students, the provisions of the Copyright Act (German: Urheberrechtsgesetz - UG), Federal Law Gazette No. 111/1936, must be observed (cf. UG 2002 § 80 para. 2).

§ 9 Study abroad

- (1) As an integral part of the Master's programme Language – Business – Culture, a one-semester stay at a partner university in a country where students' chosen language of concentration is the official, national or lingua franca language is provided for. The third semester of the degree programme is particularly suitable for this purpose. Depending on the possibilities at the partner universities, at least 12 ECTS credits of business courses, held in the student's language of concentration, should be completed while abroad. This ensures that the business and intercultural competences are broadened and consolidated in students' chosen language of concentration.
- (2) It shall be ensured that semesters abroad do not impede the progress of studies if the following conditions are met:
 - courses amounting to at least 30 ECTS credits are completed per semester abroad;
 - the courses completed during the semester abroad do not correspond in content to courses already completed at the University of Salzburg;
 - before the start of the semester abroad, it was officially determined which of the planned credits are equivalent to the credits prescribed in the curriculum.
- (3) In addition to academic competences, the following qualifications, among others, can be obtained through a study period abroad:
 - consolidation of general and subject-specific competence in the chosen language;
 - acquisition and consolidation of organisational competence by independently planning the everyday university life in international administrative and university structures;
 - familiarisation with and studying in an international higher education system as well as broadening of one's perspective within their academic subject;
 - acquisition and consolidation of intercultural competences.
- (4) Students with disabilities and/or chronic illness are actively supported by the university in finding and planning a semester abroad (Department Family, Gender, Disability & Diversity (FGDD)).
- (5) Deviations from these provisions according to § 9, paragraph 1 are only possible under special circumstances, require written justification and the approval of the governing body responsible for study law. The applicant shall submit the documents required for the assessment. If the application is approved and no semester abroad can be completed, only courses held in the chosen language of concentration or that deal with the language from a linguistic, literary or cultural studies perspective are eligible for the 12 ECTS credits of the elective courses.

§ 10 Allocation of places in courses with a limited number of participants

- (1) The number of participants in the individual course types of the Master's programme Language – Business – Culture is restricted as follows:

Lecture (VO)	No limit
Lecture with exercise component (VU)	No limit
Exercise with lecture component (UV)	Romance Studies/Slavic Studies: 20 Economic Sciences: 40 or in accordance with the available computer workstations
Exercise (UE)	Romance Studies/Slavic Studies: 20
Seminar (SE)	Romance Studies/ Slavic Studies: 15 Economic Sciences: 20
Proseminar (PS)	25

- (2) For courses with a limited number of participants, those students for whom the course is part of the curriculum will be given preference should the number of registrations exceed the maximum number of participants.
- (3) Students of the Master's programme Language – Business – Culture shall be admitted to courses in the following order:
- students placed on waiting lists in the previous year
 - progress in studies (sum of the ECTS credits completed in the programme)
 - the higher number of successfully completed examinations
 - the higher number completed semesters
 - the average grade weighted by ECTS credits
 - by lot.

Free places are awarded to students of other programmes according to the same criteria.

- (4) For students in international exchange programmes, in addition to the maximum number of participants, places are available for at least ten percent of the maximum number of participants. These places are allocated by lot.

§ 11 Examination regulations

- (1) All courses are assessed in the form of course examinations.
- (2) According to § 31 (3) HSG 2014, the following courses are designated: MSWK 2.2 VO Comparative Perspectives (from Literary Studies or Linguistics, 3 ECTS) and MSWK 3.5 VO Human Resource Management Practices (3 ECTS) and elective courses (12 ECTS).

§ 12 Master's examination

- (1) The Master's programme Language – Business – Culture is concluded with an oral Master's examination before a board of examiners to the extent of 3 ECTS credits.
- (2) The prerequisite for admission to the Master's examination is proof of positive completion of all prescribed examinations and the Master's thesis.
- (3) The subject of the examination is the linguistic-cultural studies component of the degree programme.
- (4) The examination consists of two parts, which can be freely chosen from the areas of Romance or Slavic linguistics, literary and cultural studies and are equally weighted. One of the two parts is to be completed in the student's chosen language of concentration.
- (5) Each part of the exam lasts about 30 minutes.

§ 13 Effective date

The curriculum enters into force on 1 October 2022.

Annex: Module descriptions

Compulsory modules

Module name	Theories and Methods of Inter- and Transculturality Research
Module code	MSWK 1
Total workload	10 ECTS credits
Learning outcomes	<p>Upon completion of the module, students are familiar with the relevant theoretical and practically oriented academic discussions concerning a broadened concept of culture as well as a panorama of diachronic approaches to the description of cultural processes. They are able to distinguish between theoretical models of inter-, trans- and multiculturalism as well as critically analyse and question cultural practices with regard to their value and meaning attribution processes. They are able to classify social and communal worlds of meaning and assess compatible communication processes and contexts as well as reconstruct conflict-laden ones in order to model solution-oriented approaches. Students are also able to recognise the linguistic and medial coding of cultural practices and to tap into their aesthetic potential. Furthermore, they have knowledge of how the communicative process depends on pragmatically determined attributions of meaning, in which interpretative schemes, power relations as well as institutions play a central role. In this respect, they can identify discourses of identity, alterity and diversity in the context of the cultural space of the selected target language and master the critical tools to analyse and question them.</p> <p>Students can analyse statements in their respective discursive and pragmalinguistic contexts and establish a connection to the linguistic practices applicable in the respective language community. Furthermore, they are able to recognise problems and challenges that can arise from the encounter of two or more language communities (or members of these language communities) and to develop solutions for these problems.</p> <p>They are able to work independently on complex topics of inter-, trans- and multiculturalism at an academic level and on the basis of the current state of research, to present these topics professionally and to write corresponding texts.</p>
Module content	<p>Critical teaching of the most important cultural theories including inter-, trans- and multicultural approaches in relation to cultural areas relevant to the degree programme. Analysis of selected practices from the examination of problems of identity, alterity and diversity in their media manifestations in text types and forms of communication. In doing so, areas of focus can be defined which thematise in particular business contexts of the selected language area in their linguistically mediated encoding in pragmatic and/or aesthetic terms.</p> <p>Teaching and in-depth discussion of central contents from linguistic pragmatics (e.g. concepts of linguistic politeness, basic principles of discourse analysis), language contact research and sociolinguistics.</p>
Courses	<p>MSWK 1.1 Theories and Methods of Inter- und Transculturality Research (VU, 4 ECTS)</p> <p>MSWK 1.2 Theories and Methods of Inter- und Transculturality Research (SE, 6 ECTS)</p>
Type of exam	Course examinations

Module name	Practice of Inter- and Transculturality Research
Module code	MSWK 2

Total workload	9 ECTS credits
Learning outcomes	<p>Students are able to independently apply theories and methods of inter-cultural, transcultural and multicultural research to concrete topics in linguistics, literary and cultural studies. They have gained exemplary insights into comparative perspectives of linguistics or literary studies.</p> <p>They are able to work independently on concrete topics of cultural studies-oriented linguistics and literary studies at an academic level and on the basis of the current state of research, to present these topics professionally and to write corresponding texts.</p>
Module content	<p>Teaching and application of theories and methods of interculturality and transculturality research to concrete questions in linguistics, literature and cultural studies.</p> <p>Treatment of comparative topics from linguistics or literary studies.</p> <p>Consolidation of oral and written forms of academic presentation.</p>
Courses	<p>MSWK 2.1 Interculturality: Aesthetics or Interculturality: Communication (SE, 6 ECTS)</p> <p>MSWK 2.2 Comparative Perspectives (from Literary Studies and Linguistics) (VO, 3 ECTS)</p>
Type of exam	Course examinations

Module name	Compulsory module: Business Administration
Module code	MSWK 3
Total workload	16 ECTS credits
Learning outcomes	<p>The students have knowledge in decision-oriented management of companies with regard to</p> <ul style="list-style-type: none"> – financial implications in the areas of investment and financing as well as business valuation procedures, – corporate accounting and reporting, – strategic management and marketing for business analysis, the formulation of business strategies and their implementation as well as the consumer perspective and the instrumental perspective of marketing, and – development, nature and tasks of human resource management and practices for carrying out these tasks. <p>Students have skills in applying</p> <ul style="list-style-type: none"> – evaluation and decision-making procedures of financial corporate governance and valuation, – analytical and quantitative methods in corporate reporting, – methods of decision-making and their implementation in the context of strategic business management and marketing, and – human resource management practices. <p>Students can</p> <ul style="list-style-type: none"> – evaluate decision-making situations in the management of companies with regard to financial objectives and decision-making situations or design options in the valuation of companies, – recognise the requirements of reporting as an information tool for operational decision-making situations and interpret results of the analysis of annual financial statements, and

	<ul style="list-style-type: none"> – identify and evaluate the potentials and challenges of strategic management and marketing with regard to the management of companies and identify decision-making criteria and their evaluation with regard to strategic objectives.
Module content	<ul style="list-style-type: none"> – Concepts of profitability and value-oriented management of companies, recording, analysis and assessment of entrepreneurial decision-making situations with regard to the effects on financial targets and management variables, procedures of company valuation. – Teaching legal basics of corporate reporting, interpretation of reporting elements in financial statements, critical analysis of interpretation and training of application skills in the context of financial statement analyses. – Teaching techniques and methods of marketing and strategic innovation management, consumer integration and marketing tools. – Concepts and tools of strategic management and marketing for the management of a company, analysis and assessment of the strategic orientation of the companies. – Development and nature of human resource management, human resource management as an organisational function and its sub-functions, practices for implementing the sub-functions of work design, recruitment, selection, appraisal, development and remuneration.
Courses	<p>MSWK 3.1 Financial Business Management and Evaluation (UV, 3.5 ECTS)</p> <p>MSWK 3.2 Business Accounting and Reporting (UV, 3.5 ECTS)</p> <p>MSWK 3.3 Entrepreneurship and Business Planning (VO, 3 ECTS)</p> <p>MSWK 3.4 Strategic Management and Marketing (VO, 3 ECTS)</p> <p>MSWK 3.5 Human Resource Management Practices (VO, 3 ECTS)</p>
Type of exam	Course examinations

Module name	Integrative Module
Module code	MSWK 4
Total workload	10 ECTS credits
Learning outcomes	<p>Students are able to work at an academic level on cultural and/or economic problem areas, in which to achieve an innovative analysis it is useful to combine various approaches from different academic disciplines and/or different practical references, and to present the results thereof orally and in writing in a comprehensible manner and in accordance with university requirements. They acquire an in-depth insight into inter- and transdisciplinary work or into the integrative interaction of academic research and experience from non-university professional practice.</p> <p>They acquire skills in qualitative methods of economic research as well as skills in writing complex yet comprehensible specialist texts on cultural and economic topics and issues.</p>
Module content	<p>Work on concrete inter- and transdisciplinary problem areas that are relevant to cultural studies and/or economics, or on questions for which the integrative cooperation of university research and non-university practice has innovative potential.</p> <p>Practising different types of academic writing on cultural studies topics.</p> <p>Different techniques of interviewing and observation as well as evaluation procedures of qualitative social research.</p>
Courses	MSWK 4.1 Integrative Seminar (SE, 4 ECTS)

	MSWK 4.2 Academic Writing Practice (Cultural Studies) (UE, 2.5 ECTS) MSWK 4.3 Qualitative Methods in Economic Sciences (UV, 3.5 ECTS)
Type of exam	Course examinations

Restricted Semi Elective Modules Romance Studies

Module name	Restricted Semi Elective Module Romance Studies 1 (F//P/S)
Module code	MSWK R5
Total workload	9 ECTS credits
Learning outcomes	<p>The students have acquired deeper understanding and broader knowledge through exemplary insights into problem areas specific to cultural regions, especially pertaining to economy and society. They have acquired theoretical as well as methodological procedures for reflecting on different cultural spaces from a synchronic or diachronic perspective.</p> <p>Students have expanded their knowledge and competences in the field of Romance linguistics or Romance literary studies:</p> <ul style="list-style-type: none"> – Linguistics: They are confident in dealing with the methods of description and analysis relevant to the core areas of system linguistics, both in the field of individual language observation and from a contrastive perspective. They are also familiar with the methodology of panromanic comparison and the observation of linguistic phenomena in comparison with the structures of German and possible other first languages. By treating selected special topics, they are familiar with the research concerns of synchronic and diachronic variation linguistics as well as multilingualism research. Furthermore, the students are able to critically and appropriately engage with demanding linguistic texts (in German and in the respective Romance languages). – Literary studies: They are able to grasp the complexity of literary texts in the broadest sense (including other forms of media expression), to situate them in their literary and media-historical as well as socio-cultural context, to analyse them using the appropriate theories and methods and to present the results orally and in writing, in German and in the chosen foreign language, at an academic level.
Module content	<p>Teaching of important concepts of cultural studies as well as inter- and transcultural theories in relation to cultural areas relevant to the study programme, including German-speaking areas, from a diachronic and synchronic perspective using selected exemplary topics.</p> <ul style="list-style-type: none"> – Linguistics: Consolidation of students' linguistic knowledge through instruction in the theoretically and methodologically adequate treatment of selected areas from the fields of system linguistics and/or variational linguistics of the target language. Through independent reading and discussion of academically relevant, current research literature, students are familiarised with essential research approaches, methods and instruments of Romance linguistics; <p>or</p> <ul style="list-style-type: none"> – Literary studies: Consolidation of competences in literary studies through the treatment of selected thematic complexes of literary history and literary studies of the chosen language (Europe and Romania Nova) under application of a modern concept of literature, which includes different medial forms and considers intertextual and inter-medial aspects. Critical review, reasoned selection and case-related application of theoretical and methodological approaches (including interculturality research, gender research) and instruments of literary studies with regard to the independent treatment of topics and questions relevant to research.

Courses	MSWK R5.1 Economy and Society (F/I/P/S) (UV, 3 ECTS) MSWK R5.2 Advanced Linguistics or Literary Studies (F/I/P/S) (SE, 6 ECTS)
Type of exam	Course examinations

Module name	Restricted Semi Elective Module Romance Studies 2 (F/I/P/S)
Module code	MSWK R6
Total workload	7 ECTS credits
Learning outcomes	<p>Students can express themselves at the C2 level in a variety of communication situations in a register- and situation-specific way and analyse complex linguistic structures. They are thus able to activate relevant prior knowledge, independently expand occupation-specific vocabulary and develop a situated context awareness of communicative practices in the target language. In addition, they can adequately compose different types of texts at a high level (C2) that are relevant to professional and academic discourse. They can independently identify the communication context and intercultural aspects and compose written texts in the (technical) business language that are appropriate in terms of form and register.</p> <p>Upon completion of this module, students will have reached the C2 level in the productive competence of writing as well as in lexical and grammatical competence. They have acquired advanced competences in written business language.</p>
Module content	<p>Analysis of complex linguistic structures in vocabulary and grammar and consolidation of strategies for autonomous language acquisition using tasks relevant to work, technical language and context.</p> <p>Consolidation of competences in writing academic and professionally relevant texts with a predominantly pragmatic character, such as business correspondence appropriate to the register and situation or text reduction of complex (specialist) texts.</p> <p>Application of academic argumentation techniques and intercultural competence to business and culture-specific topics and contexts as well as consolidation of text production techniques.</p>
Courses	MSWK R6.1 Advanced Vocabulary and Grammar (F/I/P/S) (UE, 4 ECTS) MSWK R6.2 Advanced Writing Skills (F/I/P/S) (UE, 3 ECTS)
Type of exam	Course examinations

Restricted Semi Elective Modules Slavic Studies

Module name	Restricted Semi Elective Module Slavic Studies 1 (Po/R/T)
Module code	MSWK S5
Total workload	7 ECTS credits
Learning outcomes	<p>Upon completion of this module, students will possess an adequate repertoire of frequently used grammatical forms and structures along with a good awareness of the suitability of text types.</p> <p>They gain comprehensive language and cultural competences with special consideration of metalinguistic skills. Furthermore, they are able to present and discuss topics from the fields of culture, economics and politics in the target language and to select and use adequate media to do so.</p>

Module content	Russian 7 and the Advanced Course Polish/Czech aim to further develop linguistic skills in the area of listening, speaking, reading and writing. Special emphasis is placed on the teaching of discursive skills. In the Practical Language Proseminar, cultural knowledge is conveyed under special consideration of aspects of intercultural communication.
Courses	MSWK S5.1 Russian 7 (non-consecutive) or Advanced Course Polish/Czech (SK, 3 ETCS) MSWK S5.2 Practical Language Proseminar (PS, 4 ECTS)
Type of exam	Course examinations

Module name	Restricted Semi Elective Module Slavic Studies 2 (Po/R/T)
Module code	MSWK S6
Total workload	9 ECTS credits
Learning outcomes	Students have further enhanced both their academic and linguistic competences. They can adequately describe and consider selected aspects of synchronic linguistics or literary studies and situate these in an overall academic context. They have reached the C1 level according to the CEFR in the areas of listening, speaking, reading and writing. Both the productive and receptive competences apply in equal measure to the academic as well as the non-academic domain. In addition, students possess occupational linguistic competences under special consideration of the standards of the respective academic tradition.
Module content	In the exercise with lecture component (UV), topics pertaining to the synchronic description of students' chosen language (UV Linguistics) or selected areas or topics of literary studies in their relevance for the literature and culture of the chosen language are presented extensively and in an exemplary manner (UV Literary Studies). The practical language courses deal extensively with the grammatical, stylistic and philological aspects of academic (S6.3) and non-academic, to include literary, texts (S6.2).
Courses	MSWK S6.1 Russian 8 (non-consecutive) or Advanced Course Polish/Czech (SK, 3 ECTS) MSWK S6.2 Russian 9 (non-consecutive) or Advanced Course Polish/Czech (SK, 3 ECTS) MSWK S6.3 Selected Topics in Literary Studies (UV, 3 ECTS) or Selected Topics in Synchronic Linguistics (UV, 3 ECTS)
Type of exam	Course examinations

Semi Elective Modules Business Administration (German abbreviation: BWL)

Module name	Semi Elective Module BWL: Finance and Banking
Module code	MSWK 7A
Total workload	19 ECTS credits (of 34 ECTS credits)
Learning outcomes	<i>Professional skills</i> Sound knowledge of the models and theories relevant to corporate finance and asset management. <i>Methodological skills</i> Knowledge of the scientific methods used in finance related to their practical application in business and asset management.

	<p><i>Discernment skills</i></p> <p>Ability to critically assess decision-making situations in corporate finance and asset management.</p> <p>Ability to critically evaluate research papers and projects in corporate finance and asset management.</p> <p><i>Operational skills</i></p> <p>Ability to develop solutions to problems in the areas of corporate finance and asset management.</p> <p>Ability to conduct independent academic work in the areas of corporate finance and asset management.</p>
Module content	Theories and models of finance and their application in corporate financial and asset management.
Courses	<p>Interdisciplinary Seminar Accounting, Finance and Corporate Sustainability (SE, 5 ECTS)</p> <p>Law and Economics of Financial Services interdisciplinary (SE, 5 ECTS)</p> <p>Empirical Finance (UV, 4 ECTS)</p> <p>Finance Theory and Business Finance (VU, 4.5 ECTS)</p> <p>Case Studies in Finance Theory and Business Finance (UV, 2 ECTS)</p> <p>Bank Management (VU, 4.5 ECTS)</p> <p>CSR and ESG in Finance (VU, 3 ECTS)</p> <p>International Financial Markets and Monetary Policy (VO, 3 ECTS)</p> <p>Digital Transformation in Financial Markets and the Financial Services Sector (VO, 3 ECTS)</p>
Type of exam	Course examinations

Module name	Semi Elective Module BWL: Accounting and Sustainability
Module code	MSWK 7B
Total workload	19 ECTS credits (of 25.5 ECTS credits)
Learning outcomes	<p>Students have a sound knowledge of the relevant legal provisions of national and international financial reporting with which they can present corporate decisions - including with regard to the topic of sustainability - on the balance sheet or annual financial statements and to critically assess differences (and similarities), and are able to apply this knowledge. They are able to (critically) assess and optimise the effects of accounting for certain issues and have the ability to critically assess legal regulations pertaining to the further development of legislation and how these can be developed in a more just way. They are also familiar with current developments in financial reporting.</p> <p>Students are able to apply the methods of normative and empirical financial reporting research relevant to their practical application in accounting as well as in sustainability research and to recognise quality research in the areas of accounting and sustainability research. They are able to critically examine the methodological approaches and results of qualitative-theoretical research and empirical studies in accounting and sustainability research as well as to compare national and international financial reporting standards, to critically reflect on them from a business and legal perspective and to apply and further develop them in the sense of business optimisation.</p>
Module content	– Foundations and selected in-depth treatment of national and international financial reporting and business management considerations;

	<ul style="list-style-type: none"> – Normative business management considerations pertaining to changes in financial reporting law; – Theoretical foundations and application of legal and empirical research methods in accounting and sustainability research.
Courses	<p>Interdisciplinary Seminar Accounting, Finance and Corporate Sustainability (SE, 5 ECTS)</p> <p>Methods in Financial Reporting and Taxation Studies (UV, 4 ECTS)</p> <p>Empirical Methods in Accounting, Finance and Sustainability I (Focus Accounting) (UV, 3.5 ECTS)</p> <p>Recent Developments in Tax Law and Financial Reporting (UV, 2 ECTS)</p> <p>International Financial Reporting (VO, 3 ECTS)</p> <p>International Financial Reporting (UV, 2 ECTS)</p> <p>Corporate Financial Reporting (VU, 3 ECTS)</p> <p>Sustainability Management and Reporting (VU, 3 ECTS)</p>
Type of exam	Course examinations

Module name	Semi Elective Module BWL: Accounting and Taxation
Module code	MSWK 7C
Total workload	19 ECTS credits (of 33.5 ECTS credits)
Learning outcomes	<p>Students have a sound knowledge of the relevant legal provisions of national and international financial reporting with which they can present corporate decisions on the balance sheet or annual financial statements and to critically assess differences (and similarities), and they possess the advanced interdisciplinary competences needed to formulate and answer questions of taxation both in the area of optimisation and (tax) design as well as to further develop the legal areas normatively (or comparatively). The knowledge and skills also extend to the theoretical foundations in research methods of financial reporting and business taxation in order to be able to situate current developments in financial reporting and business taxation studies in their normative overall context and to design corresponding (tax) optimisation strategies for companies.</p> <p>Students are able to compare standards of national and international financial reporting as well as taxation, to apply them in terms of business optimisation and to critically reflect and further develop them from a business and legal perspective. They possess the skills needed to critically examine the methodological approaches and results of research in financial reporting and business taxation studies and to recognise quality research in the areas of financial reporting and business taxation studies.</p>
Module content	<ul style="list-style-type: none"> – Foundations and selected in-depth treatment of national and international financial reporting; – Foundations of tax law and structural considerations within the context of business performance factors as well as questions in selected constitutive decision-making situations (changes in legal form; internationalisation; group structures; succession); – Normative business management considerations pertaining to changes in financial reporting and tax law; – Theoretical foundations and application of research methods in financial reporting and business taxation studies.
Courses	<p>Financial Reporting and Taxation interdisciplinary (SE, 5 ECTS)</p> <p>Methods in Financial Reporting and Taxation Studies (UV, 4 ECTS)</p> <p>Recent Developments in Tax Law and Financial Reporting (UV, 2 ECTS)</p>

	International Financial Reporting (UV, 2 ECTS) International Financial Reporting (VO, 3 ECTS) Corporate Financial Reporting (VU, 3 ECTS) Taxation of Business Performance Factors (UV, 2 ECTS) Tax Planning in International Tax Law (VO, 3 ECTS) Tax Planning in Corporate Tax Law (VO, 3 ECTS) Corporate and Tax Compliance (VO, 3 ECTS) Cases Studies in Topics of Business Succession (UV, 3.5 ECTS)
Type of exam	Course examinations

Module name	Semi Elective Module BWL: Management and Digital Transformation
Module code	MSWK 7D
Total workload	19 ECTS credits (of 35 ECTS credits)
Learning outcomes	<p><i>Professional skills</i></p> <p>Students gain an understanding of the nature of organisations based on the division of labour and the need to manage functions and processes in organisations. They have sound knowledge of strategic management, human resource management, and marketing and innovation management and understand the importance of management in digital economies. Students have a sound knowledge of how strategic management, human resource management, marketing and innovation management are influenced by developments in digital transformation. They are familiar with the theoretical-conceptual backgrounds and current discussions as well as the possibilities arising from technological changes.</p> <p><i>Methodological skills</i></p> <p>Students acquire the ability to analyse the contextual factors and conceptual backgrounds relevant for long-term, far-reaching management decisions in digital economies and to implement concrete management measures taking into account the concepts learned. Students can make active use of new technical opportunities through their holistic understanding of management and knowledge of current developments in digital transformation. They are familiar with innovative empirical methods and management approaches and can implement them in research projects and in the practice of companies or recommend them to decision-makers.</p> <p><i>Discernment skills</i></p> <p>Students acquire the ability to critically assess economic, technical and social developments and their interactions. They recognise opportunities and challenges for organisations arising from such contexts.</p> <p>Students can critically assess technological developments and recognise practical problems of current and future challenges of digital transformation. They can independently identify and assess digital transformation processes.</p> <p><i>Operational skills</i></p> <p>Their theoretically sound, interdisciplinary understanding of management in an economic, technical and social context enables students to make holistic decisions independently and to competently advise decision-makers in top management on strategic decisions.</p>
Module content	<ul style="list-style-type: none"> – Overview of the nature of organisations. – Overview of management functions and processes in organisations.

	<ul style="list-style-type: none"> – Insight into changes that digitalisation brings to management and organisations. Concrete operational and strategic management approaches that facilitate the achievement of organisational goals. – Overview of the latest developments in digital transformation. – Understanding of connections between digital transformation and management in organisations. – Overview of approaches to proactive change in organisations through the use of digital technologies.
Courses	<p>Interdisciplinary Seminar Management and Digital Transformation (SE, 5 ECTS)</p> <p>Master's Thesis Preparatory Course (UV, 3 ECTS)</p> <p>Empirical Methods and Digital Technologies (UV, 1.5 ECTS)</p> <p>Organisation and Process Management (VO, 1.5 ECTS)</p> <p>Special Topics: Organisation and Digitalisation (VO, 1.5 ECTS)</p> <p>Special Topics: Business Management and Digitalisation (UV, 2 ECTS)</p> <p>Value-Oriented Business Management and Digital Transformation (UV, 3 ECTS)</p> <p>Human Resource Management in a Digital and Social Context (VO, 3 ECTS)</p> <p>Human Resource Management and Digital Technologies (UV, 4 ECTS)</p> <p>Special Topics: Human Resource Management and Digitalisation (UV, 2 ECTS)</p> <p>Digital Innovation and Transformation (VO, 1.5 ECTS)</p> <p>Special Topics: Marketing, Innovation and Digitalisation (UV, 2 ECTS)</p> <p>Digital Business Management (VO, 1.5 ECTS)</p> <p>Case Studies in Digital Business Management (UV, 3.5 ECTS)</p>
Type of exam	Course examinations