Module Catalogue

for the Subject

China Business and Economics

as a Master’s with 1 major

with the degree "Master of Science"

(120 ECTS credits)

Examination regulations version: 2016
Responsible: Institute of East and South Asian Cultural Studies
Responsible: Faculty of Arts, Historical, Philological, Cultural and Geographical Studies
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### Compulsory Courses

- Introduction to China’s Economy
- Methodological Questions of Chinese Economic Research
- Introduction to Business Administration
- Introduction to Economics
- Chinese Commerce 1
- Chinese Commerce 2

### Compulsory Electives

- China’s Economy
- Markets in China
- China in the Global Economy
- Challenges of Sustainable Development in China

### Chinese Studies

- Transformation in Contemporary China 1
- Transformation in Contemporary China 2
- Heritage and Innovation in China
- Current Topics in China

### Wirtschaftswissenschaften 1

- Financial Accounting
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- Investment and Finance. An Introduction
- Introduction to Market-Oriented Management
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- Macroeconomics 1
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- Introduction to Economic Policy
- Descriptive Statistics and Introduction to Probability
- Introduction to Statistical Inference and Regression Analysis
- Introduction to Business Informatics
- Applied Computer Science
- Entrepreneurship, Competition and Strategy
- Supply, Production and Logistics Management. Material Requirements Planning
- Seminar: Supply, Production and Logistics Management
- Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)
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- Financial Accounting and Auditing 3 - Auditing
- Seminar: Financial Accounting und Auditing
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China Business and Economics
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Content and Objectives of the Programme

The master program has been developed for students holding a B.A. degree in Chinese Studies, Sinology or equivalent field who want to specialize in China Business and Economics. Next to classes that offer in-depth analyses of China’s economy and aspects of doing business in China, students attend classes in Business Administration and Economics within the Faculty of Economics. In addition, advanced language classes empower students to understand and discuss economic texts in Chinese language. Methodological and case study classes prepare students to use their economic and China specific knowledge for academic research as well as for solving business problems. Within the range of topical courses covering various fields relevant for China Business and Economics the students have the option to choose according to their preferences. The obligatory and the topical optional courses are made explicit and are documented in the transcript of records ("Prüfungszeugnis").
Abbreviations used

Course types: \textbf{E} = field trip, \textbf{K} = colloquium, \textbf{O} = conversatorium, \textbf{P} = placement/lab course, \textbf{R} = project, \textbf{S} = seminar, \textbf{T} = tutorial, \textbf{Ü} = exercise, \textbf{V} = lecture

Term: \textbf{SS} = summer semester, \textbf{WS} = winter semester

Methods of grading: \textbf{NUM} = numerical grade, \textbf{B/NB} = (not) successfully completed

Regulations: \textbf{(L)ASPO} = general academic and examination regulations (for teaching-degree programmes), \textbf{FSB} = subject-specific provisions, \textbf{SFB} = list of modules

Other: \textbf{A} = thesis, \textbf{LV} = course(s), \textbf{PL} = assessment(s), \textbf{TN} = participants, \textbf{VL} = prerequisite(s)

Conventions

Unless otherwise stated, courses and assessments will be held in German, assessments will be offered every semester and modules are not creditable for bonus.

Notes

Should there be the option to choose between several methods of assessment, the lecturer will agree with the module coordinator on the method of assessment to be used in the current semester by two weeks after the start of the course at the latest and will communicate this in the customary manner.

Should the module comprise more than one graded assessment, all assessments will be equally weighted, unless otherwise stated below.

Should the assessment comprise several individual assessments, successful completion of the module will require successful completion of all individual assessments.

In accordance with

the general regulations governing the degree subject described in this module catalogue:

\textbf{ASPO2015}

associated official publications (FSB (subject-specific provisions)/SFB (list of modules)):

\textbf{10-Nov-2016 (2016-107)}

This module handbook seeks to render, as accurately as possible, the data that is of statutory relevance according to the examination regulations of the degree subject. However, only the FSB (subject-specific provisions) and SFB (list of modules) in their officially published versions shall be legally binding. In the case of doubt, the provisions on, in particular, module assessments specified in the FSB/SFB shall prevail.
Compulsory Courses

(30 ECTS credits)
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<td>04-CBE1-162-m01</td>
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<tr>
<td>holder of the Chair of China Business and Economics</td>
<td>Institute of East and South Asian Cultural Studies</td>
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China’s economic development has been extraordinary over the past decades. The module explores how history, political system, factor endowment and economic policies have contributed to China’s development in the past and characterize the economic situation today. It explains how, for example, macroeconomic theory, political economic theory and new institutional economics identify different drivers of and explanations for China’s economic development. The module further addresses specific characteristics and problems of the Chinese business landscape and financial sector.

### Intended learning outcomes

Students get acquainted with different methods and approaches to explain China's past economic success and current economic situation. Against this background they learn to develop an analytical approach and to structure and write an academic paper on a related topic of interest.

### Courses

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Module taught in: English and Chinese

### Method of assessment

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<td>Language of assessment: English and Chinese</td>
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### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
### Module title

| Methodological Questions of Chinese Economic Research |

### Abbreviation

| 04-CBE2-162-m01 |

### Module coordinator

holder of the Chair of China Business and Economics

### Module offered by

Institute of East and South Asian Cultural Studies

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### Duration

1 semester

### Module level

graduate

### Other prerequisites

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### Contents

China’s size, development trajectory, economic system and business models raise a number of questions with regard to standard economic theory. Therefore this module discusses how China’s economy can be grasped with social science and economic research methodologies. At the same time it explores examples how China’s case informs and influences economic theory.

### Intended learning outcomes

Students practice the application of economic theories to China by discussing relevant research examples and by writing an academic paper that uses a relevant methodological approach to address a topic of interest.

### Courses

S (2)

Module taught in: English and Chinese

### Method of assessment

Term paper (approx. 20 pages)

Language of assessment: English and Chinese

creditable for bonus

### Allocation of places

--

### Additional information

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### Referred to in LPO 1 (examination regulations for teaching-degree programmes)

--
Module title | Abbreviation
---|---
Introduction to Business Administration | 12-EBWL-G-152-m01

Module coordinator | Module offered by
holder of the Chair of Human Resource Management and Organisation | Faculty of Business Management and Economics

ECTS | Method of grading | Only after succ. compl. of module(s)
---|---|---
5 | numerical grade | --

Duration | Module level | Other prerequisites
---|---|---
1 semester | undergraduate | --

Contents
This course will introduce students to relevant subject areas of business administration. Students will acquire an overview of the different perspectives and main points of view from which a theoretical examination of business enterprise may take place. The course will focus on what companies or other organisations are, how they behave and in what form they are organised. For this purpose, a study will be made of the economic subject’s decision-making behaviour.

Reading list to be provided during lecture.

Intended learning outcomes
The aim of the lectures is to familiarise the students with the basic problem issues and perspectives within the field of business administration.

Courses
(type, number of weekly contact hours, language — if other than German)
V (2) + T (2)

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)

Allocation of places
840 places. (1) No restrictions with regard to available places for Bachelor’s students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor’s students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) Quota 1 (50 % of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. c) Quota 3 (25 % of places): lottery.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title: Introduction to Economics
Abbreviation: 12-EVWL-G-152-m01

Module coordinator: holder of the Chair of Monetary Policy and International Economics
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s): --
Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents
The course deals with the following topics:
1. Economics shows how markets function
2. The division of labour is the basis of our wealth
3. The market in action
4. Monopolies and cartels endanger market economies
5. The labour market and the role of unions
6. The government's role in a social market economy
7. Governmental redistribution guarantees the social balance in a market economy
8. Environmental policy and the government's allocation function
9. Objectives and agents in the macro economy
10. How do aggregate supply and demand come into equilibrium?
11. The role of fiscal policy
12. How does a central bank stabilise aggregate demand by setting interest rates?

Intended learning outcomes
By completing this course, students receive a fundamental understanding of economics. Students are able to grasp microeconomic as well as macroeconomic subjects and to analyze them in theoretical models.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + T (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)

Allocation of places
840 places. (1) No restrictions with regard to available places for Bachelor’s students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor’s students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) Quota 1 (50 % of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. c) Quota 3 (25 % of places): lottery.

Additional information
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Referred to in LPO 1 (examination regulations for teaching-degree programmes)
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### Module coordinator

holder of the Chair of China Business and Economics

### Module offered by

Institute of East and South Asian Cultural Studies

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## Contents

Based on an intermediate level of modern Chinese required for admission to China Business and Economics, students will receive language training aiming at an advanced level of applied Chinese business language. This entails harmonizing international students’ Chinese language level in the first term. Students are systematically introduced to economic vocabulary in Chinese language by using texts on economic models in Chinese language, as well material on applied business language. Practical application of usage of economic language is trained in case studies such as stock market games etc. Furthermore, students give presentations on various business strategies and topics such as marketing, value chain, logistics, competitive advantage etc.

## Intended learning outcomes

Students have good command of economic vocabulary and can produce clear and detailed oral or written presentations on economic issues giving the advantages and disadvantages of various points of views. They are able to read, understand, and analyze Chinese texts and materials on various economic issues. They are able to give a presentation based on theoretical models in Chinese language.

## Courses (type, number of weekly contact hours, language — if other than German)

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<thead>
<tr>
<th>Ü (4)</th>
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<tbody>
<tr>
<td>Module taught in: Chinese</td>
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## Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 15 minutes)

Language of assessment: Chinese creditable for bonus

## Allocation of places

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## Additional information

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## Referred to in LPO I (examination regulations for teaching-degree programmes)

--
Module title | Abbreviation
---|---
Chinese Commerce 2 | 04-CBE4-162-m01

Module coordinator | Module offered by
holder of the Chair of China Business and Economics | Institute of East and South Asian Cultural Studies

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<tr>
<th>ECTS</th>
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<th>Duration</th>
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<th>Other prerequisites</th>
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<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
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</table>

Contents

Students are trained to use Chinese professional language to analyze various economic theories, business strategies, and current economic issues as well as to apply business Chinese to various professional situations. Students give presentations on representative companies.

Intended learning outcomes

Students learn to take part in professional economic discussions in Chinese language. Students are able to give a business presentation in appropriate Chinese language. They can use Chinese language flexibly and effectively for social, academic and professional purposes.

Courses (type, number of weekly contact hours, language — if other than German)

Ü (2)
Module taught in: Chinese

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 15 minutes)
Language of assessment: Chinese
creditable for bonus

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

--
Compulsory Electives
(60 ECTS credits)
China's Economy

(10 ECTS credits)
Module title | Abbreviation
--- | ---
Markets in China | 04-CBE5-162-m01

Module coordinator | Module offered by
--- | ---
holder of the Chair of China Business and Economics | Institute of East and South Asian Cultural Studies

ECTS | Method of grading | Only after succ. compl. of module(s)
--- | --- | ---
5 | numerical grade | --

Duration | Module level | Other prerequisites
--- | --- | ---
2 semester | graduate | --

Contents
One of the many challenges that foreign businesses face with regard to the Chinese market is to understand the Chinese consumer and develop successful marketing strategies for their products. Therefore this module explores relevant aspects of consumer research, marketing and advertising with regard to China. While grasping the theoretical and empirical research done by others, students jointly develop a project in which they can apply their insight to a specific case. The case topic changes from year to year and is defined after consultation with the students.

Intended learning outcomes
Students understand the differences between markets and related marketing challenges. They apply this understanding to a practical case that they collectively analyze within a realistic project. The project work is managed by the students themselves with only supportive guidance by the lecturer. Thereby student experience the hurdles of group work and project work. They learn to organize a project within a specific timeframe and to solve related conflicts.

Courses
(type, number of weekly contact hours, language — if other than German)

V (4)
Module taught in: English and Chinese

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 15 minutes)
Language of assessment: English and Chinese
creditable for bonus

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
<thead>
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<th>Module title</th>
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<td>China in the Global Economy</td>
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<td>holder of the Chair of China Business and Economics</td>
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<tr>
<td>2 semester</td>
<td>graduate</td>
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### Contents

Over the past decades Chinese have emerged as important players in the global economy and the Chinese government as an important power in global economic governance. This module offers an introduction into China's international economic relations both from an economic and a political perspective. It specifically addresses strategies of Chinese firms for global markets and explores whether and how these differ compared to suggestions in standard international business and economics literature.

### Intended learning outcomes

Students learn to assess the importance of China's economy in the global context and to evaluate China's international economic strategies. They can apply international business and economics concepts to the Chinese context and adapt them to the situation of Chinese firms. The module enables them to analyze emerging issues in international trade and investment from both the Chinese and an international perspective.

### Courses

**V (2) + S (2)**  
Module taught in: English and Chinese

### Method of assessment

(a) written examination (approx. 60 minutes) or (b) oral examination of one candidate each (approx. 15 minutes)  
Language of assessment: English and Chinese  
creditable for bonus

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
### Module title
**Challenges of Sustainable Development in China**

### Abbreviation
04-CBE7-162-m01

### Module coordinator
holder of the Chair of China Business and Economics

### Module offered by
Institute of East and South Asian Cultural Studies

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
2 semester

### Module level
graduate

### Other prerequisites
--

### Contents
China’s economic rise increases the pressure on local and global public goods and changes the setting of global competition. This module interprets these issues as challenges to sustainable development. It addresses the (lack of) environmental and social sustainability of China’s growth, as well as countermeasures taken by the Chinese government. In addition, it explores the economic sustainability of China’s rise as a question of innovativeness and therefore compares China’s national innovation system with those of other economies.

### Intended learning outcomes
Students can evaluate economic policies from the perspective of their environmental, social and economic sustainability and assess the external effects of economic policies and development. Through intensive discussions and policy round table simulations they experience the dilemma arising from conflicting policy and business targets. At the same time they identify Chinese company and government strategies to overcome the dilemma.

### Courses
**V (2) + S (2)**
Module taught in: English and Chinese

### Method of assessment
a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 15 minutes)
Language of assessment: English and Chinese

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
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Chineses Studies
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<td>Transformation in Contemporary China 1</td>
<td>04-CS1-162-m01</td>
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**Contents**

China exhibits a novel mix of economic dynamism, social modernization and the political structures of an authoritarian political system run by a Communist Party. This unique and at the same time highly dynamic scenario calls for a multi-disciplinary approach to disentangle the various interconnected developments. Therefore, in this module students select a seminar from the master program "Chinese studies" with a focus on contemporary Chinese political issues.

**Intended learning outcomes**

Students gain in-depth understanding in one topic of Contemporary Chinese Studies, familiarize themselves with relevant theoretical and methodological approaches and train their analytical capacities. Classroom discussions of relevant research literature enhance the students' oral presentation abilities.

**Courses** (type, number of weekly contact hours, language — if other than German)

S (2)

Module taught in: English and Chinese

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 15 minutes)

Language of assessment: English and Chinese

Creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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### Module title
Transformation in Contemporary China 2

### Abbreviation
04-CS2-162-m01

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<td>holder of the Chair of Contemporary Chinese Studies</td>
<td>Institute of East and South Asian Cultural Studies</td>
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### Contents
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### Intended learning outcomes
Students gain in-depth understanding in one topic of Contemporary Chinese Studies, familiarize themselves with relevant theoretical and methodological approaches and train their analytical capacities. Classroom discussions of relevant research literature enhance the students’ oral presentation abilities.

### Courses
(type, number of weekly contact hours, language — if other than German)

| S (2) | Module taught in: English and Chinese |

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

| a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 15 minutes) |
| Language of assessment: English and Chinese |
| creditable for bonus |

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)

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Module title | Abbreviation
--- | ---
Heritage and Innovation in China | 04-CS3-162-m01

**Module coordinator**
holder of the Chair of East Asian Cultural Studies

**Module offered by**
Institute of East and South Asian Cultural Studies

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<th>ECTS</th>
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**Duration**
1 semester

**Module level**
graduate

**Other prerequisites**
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**Contents**
This module offers an introduction to selected core institutions, practices, concepts and values of the state, society and culture of late imperial China. It discusses continuous as well as innovative or discontinuous elements, and identifies important fields of tension in the political, social and cultural systems. Students can select from a choice of seminars that focus on issues such as local history, gender history, or the history of everyday life. Each topic is viewed through a primary source, besides suitable research literature, with the source text presented in both the original language as well as an English translation. Thus, the course offers an introduction to a range of source types and genres, and to reading and analyzing them.

**Intended learning outcomes**
Students become familiar with institutions, issues, concepts and developments related to one topic of the late-imperial Chinese state, society and culture. They strengthen their ability to view a problem from various perspectives. They also learn to handle primary sources, approaching them methodically, based on appropriate source critique. Students practice to give oral presentations of their insights and to summarize them in a handout.

**Courses**
(type, number of weekly contact hours, language — if other than German)
S (2)
Module taught in: English and Chinese

**Method of assessment**
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 15 minutes)
Language of assessment: English and Chinese
creditable for bonus

**Allocation of places**
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**Additional information**
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**Referred to in LPO I**
(examination regulations for teaching-degree programmes)
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<table>
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<td>Current Topics in China</td>
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**Module coordinator**
holder of the Chair of East Asian Cultural Studies

**Module offered by**
Institute of East and South Asian Cultural Studies

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</table>

**Duration**
1 semester

**Module level**
graduate

**Other prerequisites**
--

## Contents
In this module students discuss a topical issue of Chinese politics, society or economy. The focus of the module is on issues that are emerging in China and, for instance, dominating the news. The module explores the background of the topic, links current debates with recent and earlier events or debates, and offers theoretical approaches to assess the topics relevance for China.

## Intended learning outcomes
Students learn to comment on current developments and to embed topical issues into historical and theoretical contexts. They learn to detect pitfalls of topical media coverage and strengthen their debating skills.

## Courses
(type, number of weekly contact hours, language — if other than German)

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<td>Module taught in: Chinese</td>
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## Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 15 minutes)

Language of assessment: Chinese
creditable for bonus

## Allocation of places
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## Additional information
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## Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
Wirtschaftswissenschenschaften 1
(15 ECTS credits)
Module title | Abbreviation
--- | ---
Financial Accounting | 12-ExtUR-G-152-m01

Module coordinator | Module offered by
holder of the Chair of Business Taxation | Faculty of Business Management and Economics

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<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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Contents

This course offers an introduction to the fundamentals of financial accounting, including the technique of double-entry book-keeping as well as the fundamentals of recognition, valuation and presentation of assets, liabilities and equity according to German commercial law.

Intended learning outcomes

Students acquire a basic understanding of the fundamentals of financial accounting. They are able to arrange, reproduce and apply this knowledge, i.e. they are able to solve simple accounting problems.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + T (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

Allocation of places

840 places. (1) No restrictions with regard to available places for Bachelor’s students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor’s students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) Quota 1 (50 % of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. c) Quota 3 (25 % of places): lottery.

Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

--
Module title: Managerial Accounting
Abbreviation: 12-IntUR-G-152-m01

Module coordinator: holder of the Chair of Business Management and Accounting
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s): --

Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents:

Content:
This course offers an introduction to aims and methods of managerial accounting (cost accounting).

Outline of syllabus:
1. Managerial accounting and financial accounting
2. Managerial accounting: basic terms
3. Different types of costs
4. Cost centre accounting based on total costs
5. Job costing based on total costs
6. Cost centre accounting and job costing based on direct/variable costs
7. Budgeting and cost-variance analysis
8. Cost-volume-profit analysis
9. Cost information and operating decisions

Reading:
Friedl/Hofmann/Pedell: Kostenrechnung. Eine entscheidungsorientierte Einführung.
(most recent editions)

Intended learning outcomes:
After completing the course "Management Accounting and Control", the students will be able to
(i) set out the responsibilities of the company's internal accounting and control;
(ii) define the central concepts of internal enterprise computing restriction and control and assign case studies
the terms;
(iii) apply the basic methods of internal corporate accounting and control on a full and cost base to idealized ca-
se studies of medium difficulty that calculate relevant costs and benefits and take on this basis a reasoned deci-
sion.

Courses (type, number of weekly contact hours, language — if other than German):
V (2) + T (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether
module is creditable for bonus):
written examination (approx. 60 minutes)

Allocation of places:
840 places. (1) No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft
(Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for
Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180
ECTS credits) as well as Bachelor's students with the minor Wirtschaftswissenschaft (Business Management and
Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When
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credits already achieved in the respective degree subject; among applicants with the same number of ECTS cre-
dits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. c) Quota 3 (25 % of places): lottery. (4) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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### Module title
Supply, Production and Operations Management. An Introduction

### Abbreviation
12-BPL-G-152-m01

### Module coordinator
holder of the Chair of Business Management and Industrial Management

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

### Contents
This course will provide students with an overview of fundamental processes in procurement, production and logistics and the related corporate functions as well as a model-based introduction to related planning procedures.

### Intended learning outcomes
The students will be able to describe and discuss the objectives and major processes in the domains of corporate procurement, production and logistics as well as their interdependencies. Furthermore, they are capable of developing and applying basic planning models in these fields.

### Courses
(type, number of weekly contact hours, language — if other than German)

- V (2) + T (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- written examination (approx. 60 minutes)

### Allocation of places
620 places. (1) No restrictions with regard to available places for Bachelor’s students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor’s students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) Quota 1 (50 % of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. c) Quota 3 (25 % of places): lottery. (4) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)

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Module title
Investment and Finance. An Introduction

Abbreviation
12-I&F-G-152-m01

Module coordinator
holder of the Chair of Business Management, Banking and Finance

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Only after succ. compl. of module(s)
--

Duration
1 semester

Module level
undergraduate

Other prerequisites
--

Contents

Content:
This course offers an introduction to principles of financial mathematics, several methods of capital budgeting and principles of financial economics.

Outline of syllabus:
1. Principles of financial mathematics
2. Fundamental concepts
3. Problems of investment and finance in one commodity world under certainty
4. Problems of investment and finance in one commodity world under uncertainty
5. Problems of investment and finance in many commodities world under uncertainty
6. Capital market and corporate financing in Germany

Intended learning outcomes
After completing the course "Principles of Investments and Finance", the students will be able
(i) to understand the fundamentals in financial mathematics and solve several problems, e.g. via the PV approach;
(ii) to address the central problems in intertemporal allocation given different capital market scenarios;
(iii) to budget and calculate the optimal useful life given static and dynamic investment approaches under the consideration of several other investment opportunities and the capital market scenario, especially the influence of taxes.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + T (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)

Allocation of places
620 places. (1) No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor's students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) Quota 1 (50 % of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. c) Quota 3 (25 % of places): lottery. (4) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information
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Module title | Abbreviation
---|---
Introduction to Market-Oriented Management | 12-Mark-G-152-m01

Module coordinator | Module offered by
holder of the Chair of Business Management and Marketing | Faculty of Business Management and Economics

<table>
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<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
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<td>5</td>
<td>numerical grade</td>
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Duration | Module level | Other prerequisites
1 semester | undergraduate | --

Contents

Description
In this module, students will acquire the theoretical foundations of market-oriented management.

Content:
With the stakeholder approach as a starting point, the basic design of market-oriented management will be explained and exemplified in the 5 classical steps: situation analysis, objectives, strategies, tools and controlling. The course will focus not only on the behavioural approaches of consumer behaviour but also on industrial purchasing behaviour. A case study introducing students to the fundamental principles of market research based on a conjoint analysis will provide students with deeper insights into the topic.

Outline of syllabus:
1. Marketing, entrepreneurship and business management
2. Explanations of consumer behaviour
3. Fundamentals of market research
4. Strategic marketing; marketing tools
5. Corporate social responsibility versus creating shared value

Reading:

Intended learning outcomes
The students have a basic understanding of business management and are able to classify the knowledge systematically. In addition, they can use the acquired knowledge solve and identify the conventional problem fields of business management.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + T (2)
**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- written examination (approx. 60 minutes)

**Allocation of places**

- 620 places. (1) No restrictions with regard to available places for Bachelor’s students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor’s students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) Quota 1 (50 % of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. c) Quota 3 (25 % of places): lottery.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

-
Module title | Abbreviation
--- | ---
Microeconomics 1 | 12-Mlk1-G-152-m01

Module coordinator | Module offered by
--- | ---
holder of the Chair of Economics, Information and Contract Economics | Faculty of Business Management and Economics

ECTS | Method of grading | Only after succ. compl. of module(s)
--- | --- | ---
5 | numerical grade | --

Duration | Module level | Other prerequisites
--- | --- | ---
1 semester | undergraduate | --

Contents

The lecture covers the following topics

Theory of the household:

1. Utility maximisation under constraints
2. Comparative statics
3. Income and substitution effects
4. Labour supply
5. Intertemporal consumption / savings decisions

Theory of the firm:

6. Production functions (technology)
7. Profit maximisation
8. Long run versus short run cost minimisation
9. Supply of goods

Intended learning outcomes

Students are systematically trained in microeconomic methods relevant in household and firm theory. Accordingly, they will know how to solve optimization problems under constraints. These scientific methods will serve as useful in many fields of specialization in economics and business administration. In particular, students know analytically how to analyze the impact of changes in the economic environment, e.g., wages, interest rates, income on individual decision making.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + T (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places

840 places. (1) No restrictions with regard to available places for Bachelor’s students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor’s students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) Quota 1 (50 % of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the re-
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Module title | Abbreviation
--- | ---
Microeconomics 2 | 12-Mik2-G-152-m01

Module coordinator | Module offered by
--- | ---
holder of the Chair of Industrial Economics | Faculty of Business Management and Economics

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Contents

Outline of syllabus:
1. Cost minimisation
2. Profit maximisation and the supply function
3. Short-run market equilibrium
4. Long-run market equilibrium
5. Government interventions
6. Monopoly
7. Pricing strategies with market power
8. Introduction to game theory
9. Strategic interaction and oligopoly

Intended learning outcomes

The aim of the course is to understand how markets work. We will investigate the behavior of a company in different market structures; namely perfectly competitive markets, monopoly markets and all forms in between, the so-called oligopoly markets. Ultimately, we are interested in whether the market results from a social point of view is desirable. Using our models, we will also try to analyze the consequences of different government interventions. The knowledge that students gain in this course will be in their future course of studies of benefits to them. In almost all business and economics lectures markets play a role. It also discussed in detail how economic actors make their decisions. Students will thus learn the important building blocks of economic thought. This knowledge will also be useful in the workplace and even in their private lives.

Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + T (2)

Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
--- | ---
Macroeconomics 1 | 12-Mak1-G-152-m01

Module coordinator
holder of the Chair of International Macroeconomics

Module offered by
Faculty of Business Management and Economics

ECTS | Method of grading | Only after succ. compl. of module(s)
--- | --- | ---
5 | numerical grade | --

Duration | Module level | Other prerequisites
--- | --- | ---
1 semester | undergraduate | --

Contents

Description:

This module covers basic macroeconomic relationships, the declaration of employment, production, interest, current and capital account, nominal and real exchange rate, prices and inflation - in the long run (with flexible wages and prices) and in the short term (with fixed wages and prices). The course will familiarise students with concepts which are of central importance in a globalised environment (e. g. interest rate arbitrage, foreign exchange risk, purchasing power parity). The explanations will be applied to current issues (e. g. current account balances in the global economy; questions related to the European monetary union and the global financial crisis).

Outline of syllabus:

1. Macroeconomic issues and characteristics
   - Issues of macroeconomics
   - The measurement of economic activity
2. Long-term relationships
   - The classic long-term model of the closed economy
   - Money and Inflation
   - The classic long-term model of a small open economy
   - Unemployment
3. Short and medium-term relationships
   - Fluctuations of economic activity: an introduction
   - The IS-LM model of a closed economy
   - The IS-LM model of an open economy
   - Aggregate supply and Phillips curve
   - Conclusion and outlook

Reading:

The latest editions of the following textbooks:

N. Gregory Mankiw: Macroeconomics [students are recommended to read the original English edition; they may also read the German translation]

Olivier Blanchard and David H. Johnson, Macroeconomics Prentice Hall; [a German-language edition of the book by Oliver Blanchard and Gerhard Illing is available from Pearson Studium].

Michael Burda and Charles Wyplosz: Macroeconomics. A European text.

To illustrate the lecture, case studies in particular will be developed in which more current sources are used.

Intended learning outcomes

This expertise enables the students to penetrate economically-intuitively and analytically macroeconomic interactions and problems in the course of advancing globalization and to deal with these arguments. Students learn to interpret on a scientific basis the impact of macroeconomic developments in individual economic actors (businesses, households, the state).

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + T (2)
### Method of assessment

**Type, scope, language** — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus

- written examination (approx. 60 minutes)
- Language of assessment: German and/or English

### Allocation of places

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### Additional information

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<td>12-Mak2-G-152-m01</td>
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<td>holder of the Chair of Public Finance</td>
<td>Faculty of Business Management and Economics</td>
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### Contents

**Description:**
The lecture provides an introduction to long run or dynamic issues of macroeconomic theory and policy.

**Contents:**
1. Phillips curve and dynamic model
2. Growth theory and policy
3. Microeconomic foundations of macroeconomics
4. Macroeconomic policy

Lecture notes to be provided by Chair.

### Intended learning outcomes

After completing the course "Makroökonomie 2" students are familiar with the most important concepts of growth theory, they know the microeconomic foundations of modern macroeconomic theory and understand the intertemporal budget constraint of the government. Therefore they are able to discuss the growth and distributional consequences of policy reforms by applying simple economic models.

### Courses

- (type, number of weekly contact hours, language — if other than German)
- V (2) + T (2)

### Method of assessment

- (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
- written examination (approx. 60 minutes)
  Language of assessment: German and/or English

### Allocation of places

620 places. 
1. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor's students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). 
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### Additional information

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### Referred to in LPO 1

(examination regulations for teaching-degree programmes)
Module title: Introduction to Economic Policy
Abbreviation: 12-WiPo-G-152-m01

Module coordinator: holder of the Chair of Economic Order and Social Policy
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents

Description:
The course consists of six chapters. The first chapter illustrates what economists have in mind when referring to the term "economic policy" and discusses its objectives, means and institutions. The following chapters deal with the objectives that are set out in the German "Gesetz zur Förderung der Stabilität und des Wachstums der Wirtschaft" ("Law for Promoting Stability and Growth of the Economy") of 1967. Each chapter uses current macroeconomic data to evaluate the degree to which the particular objective is achieved, discusses the reasons of possible problems and demonstrates actions the government may take to cure the problems.

Outline of syllabus:
1. Introduction
   - What is "Economic Policy"?
   - Objectives of economic policy
   - Instruments of economic policy
   - Institutions of economic policy
2. Full employment
   - Empirics: The status quo of the labour market
   - Reasons for unemployment
   - Cure for labour market problems
3. Price level stability
   - Empirics: Inflation, deflation or price stability?
   - Reasons for inflation and deflation
   - Cure for price instability
4. Business cycles and economic growth
   - Empirics: current situation of the world economy and long-term economic growth
   - Reasons for cyclical fluctuations and determinants of economic growth
   - Cure for macroeconomic instabilities and means to facilitate economic growth
5. Balance in foreign trade
   - Empirics: balances of payments of Germany, Europe and the World
   - Reasons for macroeconomic imbalances
   - Cure for instabilities in foreign trade
6. Income distribution
   - Empirics: the distribution of incomes and its historical development
   - Reasons for an increase in income inequality
   - Cure for inequality and redistribution

Intended learning outcomes:
The students gain a basic understanding of the role of the state in national and international economies. Based on a number of macroeconomic models (AS/AD, IS/LM, phillips curve, labor market equilibria, Solow model, Beveridge curve, etc.), students study the ability of the state to influence national and global economies. Students learn to assess in which situations such influence can be welfare-enhancing and under which circumstances governmental interventions may be harmful. After successful completion of the course, students are able to analyze concrete economic situations and to develop policy options of the state. In addition, students have learned to
assess the situation of a country on the basis of empirical macroeconomic data and to explain the particular problems based on different models.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
Module title
Descriptive Statistics and Introduction to Probability

Abbreviation
12-Stat-G-152-m01

Module coordinator
holder of the Chair of Econometrics

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
Only after succ. compl. of module(s)

numerical grade
--

Duration
1 semester

Module level
undergraduate

Other prerequisites
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Contents

Description:
This module deals with the basic terms and concepts of descriptive statistics, indices and probability calculus. It introduces students to common frequency distributions and fundamental distributional characteristics of one-dimensional data as well as basic concepts and methodology necessary for the description and interpretation of multi-dimensional data. In addition, interpretation and calculation with indices as well as fundamental terms of probability calculus are discussed in the second half of the course.

Outline of syllabus:
1. Basic terms in statistics
2. Frequency distributions
3. Distributional characteristics
4. Multi-dimensional data
5. Index calculus
6. Fundamental probability calculus
7. Random variables and distributions

Reading:
Assenmacher, W.: Deskriptive Statistik, Springer.
Bohley, P.: Statistik, Oldenbourg.
Hippmann, H.-D.: Statistik, Schäffer-Poeschel.
Leiner, B.: Einführung in die Statistik.
Litz, H.-P.: Statistische Methoden in den Wirtschafts- und Sozialwissenschaften, Oldenbourg.

Intended learning outcomes
Students acquire knowledge of the fundamental terms and concepts of descriptive statistics. In particular, they become familiar with the application and interpretation of common visual and formal tools for descriptive data analysis while simultaneously learning how to competently deal with economic and/or statistical data. On the visual side, this includes knowledge of the construction and interpretation of histograms, bar plots, pie charts, and empirical distribution functions, while on the formal side students learn how to deal with basic distributional characteristics and correlation measures. Additionally, students are familiarized with index calculus and interpretation (in particular the Laspeyres and the Paasche price index) as well as with the most fundamental concepts and terms of probability calculus.

The competences acquired in this course serve as a prerequisite for "Introductory Statistics II".

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + T (2)
## Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

<table>
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<th>a) written examination (approx. 60 minutes) or b) written examination (approx. 90 minutes) or c) written examination (approx. 120 minutes)</th>
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## Allocation of places

840 places. (1) No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor's students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) Additional places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (4) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (5) A waiting list will be maintained and places re-allocated by lot as they become available.

## Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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Module title: Introduction to Statistical Inference and Regression Analysis

Abbreviation: 12-QWF-G-152-m01

Module coordinator: holder of the Chair of Econometrics
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s):

Duration: 1 semester
Module level: undergraduate
Other prerequisites:

Contents:

Description:
This module deals with random variables and their statistical distributions as well as with the basic terms and methods of inferential statistics. Some of the most famous distributions such as the normal, binomial, poisson or the exponential distribution are introduced in the first half of the course. The second half deals with the fundamental concepts and techniques used in inferential statistics, including interval estimation and the construction, application and interpretation of hypothesis tests. Additionally, an introduction to multiple regression analysis is given towards the end of the course.

The knowledge and skills acquired in this course serve as a prerequisite for the course "Computerpraktikum" ("Computer Lab in Regression Analysis") and the subsequent Master's course "Ökonometrie I" ("Econometrics I").

Outline of syllabus:
1. Random variables and their distributions
2. Distribution parameters
3. On the importance of the normal distribution
4. Central limit theorems
5. Inferential statistics
6. Interval estimation
7. Hypothesis testing
8. Regression analysis

Intended learning outcomes:

Students acquire a basic knowledge of the techniques necessary for the analysis of random events. They will be familiar with different distributions and their respective parameters. Apart from basic estimation methods for these unknown parameters, students learn how to construct and interpret common statistical tests and are able to apply these to specific economic or business questions. Additionally, students acquire a basic understanding of ordinary least square (OLS), enabling them to read simple scientific papers and to apply these tools to scientific questions.

The competences acquired in this course serve as a prerequisite for the course "Computer Lab in Regression Analysis" and the subsequent Master's course "Econometrics I".

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + T (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) written examination (approx. 90 minutes) or c) written examination (approx. 120 minutes)

Allocation of places

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title: Introduction to Business Informatics
Abbreviation: 12-Ewiinf-G-152-m01

Module coordinator: 
holder of the Chair of Business Management and Business Information Systems

Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s)

Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents:

Content:
This course offers an introduction to the essential aspects of business information systems.

Outline of syllabus:
1. Integration of IT systems
2. From data processing to information processing
3. eCommerce and eGovernment
4. Functionality of IT technology
5. Application development principles
6. Intercommunication

Reading:
Thome: Grundzüge der Wirtschaftsinformatik.

Intended learning outcomes:
The course "Einführung in die Wirtschaftsinformatik" communicates
(i) an overview of the different task fields of the business information systems discipline;
(ii) an understanding for recent developments in the discipline and related technologies.

Courses:
(type, number of weekly contact hours, language — if other than German)
V (2) + T (2)

Method of assessment:
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) written examination consisting entirely or partly of multiple choice questions (approx. 60 minutes)
Language of assessment: German and/or English
creditable for bonus

Allocation of places:
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Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes)
**Module title**

Applied Computer Science

**Abbreviation**

12-Ainf-G-152-m01

**Module coordinator**

holder of the Chair of Information Systems Engineering

**Module offered by**

Faculty of Business Management and Economics

**ECTS**

5

**Method of grading**

numerical grade

**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

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**Contents**

In this course, students will acquire an overview of the technical fundamentals and the development of business information systems.

**Intended learning outcomes**

The module provides students with basic knowledge of:

(i) Computer Architecture and System Software

(ii) Design and modeling of databases

(iii) Networks

(iv) Software development

(v) IT security

---

**Courses**

(type, number of weekly contact hours, language — if other than German)

V (2) + T (2)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) written examination consisting entirely or partly of multiple choice questions (approx. 60 minutes)

Language of assessment: German and/or English

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**Allocation of places**

840 places. (1) No restrictions with regard to available places for Bachelor’s students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor’s students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). (2) Additional places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (4) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (5) A waiting list will be maintained and places re-allocated by lot as they become available.

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**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

--
### Module title
Entrepreneurship, Competition and Strategy

### Abbreviation
12-U&UF-F-152-m01

### Module coordinator
holder of the Chair of Business Management and Marketing

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

### Contents

**Description:**
The module builds on the introductory course "Grundlagen marktorientierter Unternehmensführung" ("Fundamentals of Market-based Management"). It provides a systematic introduction to the approaches of corporate management (stakeholder and shareholder value approach) as well as an overview of market-oriented corporate governance. In addition, aspects of responsible leadership will be discussed. The theory of Chester Barnard with the idea of creating a complex economic incentive contribution balance in the company will help students develop an in-depth understanding of typical management tasks. In addition, the course will focus on the development of business plans for the successful establishment and the continued existence of companies.

**Outline of syllabus:**
1. Business and strategy in economic theory
2. Business plan as a strategy concept
3. Stakeholder management and responsible leadership
4. Stakeholder value, shareholder value and creating shared value

### Intended learning outcomes
Students will gain profound knowledge of basics in business as well as basics in different approaches in corporate management. Furthermore the students will get an overview of the main tools to create a business plan.

### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
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### Module title
Supply, Production and Logistics Management. Material Requirements Planning

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### Module coordinator
holder of the Chair of Business Management and Industrial Management

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
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### Contents
This module builds on the course "Beschaffung, Produktion und Logistik - Grundlagen" ("Procurement, Production and Logistics - Basics"). Selected tasks and processes, in particular in the area of materials management, will be analysed in detail and related planning and control models and methods will be developed.

### Intended learning outcomes
The students are able to analyze the areas of responsibility of the functions of procurement, production and logistics as well as their interdependencies in an integrated perspective and evaluate concepts for their management. In addition, they are able to develop models in the domain of materials management and apply solution procedures to the planning problems.

### Courses
(type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
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**Contents**

The seminar will focus on special problems in the areas of procurement, production, logistics or business management. Students will independently work on the respective problem and write a seminar (term) paper. Usually, this will be largely literature based with students learning how to carry out structured literature analyses and prepare systematic evaluations. In individual cases, students may also conduct empirical research of their own or further develop formal models. Students will be required to deliver a talk on the subject in class.

**Intended learning outcomes**

The students will be able to study advanced problems on their own and structure them in a (seminar) paper. They will learn to present the central results and discuss related issues in class.

**Courses**

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**Method of assessment**

- a) term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or
- b) term paper (approx. 20 to 25 pages)

Language of assessment: German and/or English

**Allocation of places**

15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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Module title | Abbreviation
---|---
Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS) | 12-Wipr1-F-152-m01

Module coordinator | Module offered by
holder of the Chair of Business Management and Accounting | Faculty of Business Management and Economics

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Contents

Content: This module is based on introductory courses in the areas of financial and managerial accounting and includes essential aspects of corporate financial accounting. It delivers a systematic presentation and interpretation of financial reporting standards according to the Handelsgesetzbuch (German Commercial Code, HGB) and International Financial Reporting Standards (IFRS). In addition, it introduces students to financial statement analysis methods.

Outline of syllabus: Fundamentals of financial statements; purpose and basic assumptions of financial accounting; recognition, valuation and presentation of assets, liabilities and equity; financial statement analysis.

Reading:
Baetge, J./Kirsch, H.-J./Thiele, St.: Bilanzen, Düsseldorf.  

Intended learning outcomes

The students have a deeper understanding of business fundamentals in accounting according to national (HGB) and international (IFRS) principles. They can systematically arrange and play with the knowledge and apply the acquired knowledge, i.e. resolve accounting and financial statement analysis problems of medium difficulty.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)  
Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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**Contents**

Outline of syllabus:
1. Fundamentals of group accounting
2. Legal obligations for group accounts
3. Consolidated companies
4. Capital consolidation
5. Debt consolidation
6. Consolidation of intercompany results
7. Consolidation of income and expenses
8. Equity method
9. Selected problems

Reading:
Baetge/Kirsch/Thiele: Konzernbilanzen, Düsseldorf. (most recent edition)

**Intended learning outcomes**

After finishing this module "Konzernrechnungslegung nach HGB und IFRS", the students will be able
(i) to present the purposes of group accounting;
(ii) to identify and interpret central legal rules;
(iii) to apply consolidation methods on problems of moderate difficulty (in terms of capital, debt, interim results, expenses and income) and preparing the necessary entries for the group accounts;
(iv) to name central differences for group accounts according to the German Commercial Code (HGB) and IFRS and give reasons for the differences.

**Courses**
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment**
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

**Allocation of places**
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**Additional information**
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**Referred to in LPO I**
( examination regulations for teaching-degree programmes)
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<td>Financial Accounting and Auditing 3 - Auditing</td>
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**Module coordinator**

holder of the Chair of Business Management and Accounting

**Module offered by**

Faculty of Business Management and Economics

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**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

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### Contents

**Content:**

This module builds on the introductory courses in the areas of Financial and Managerial Accounting and, in particular, on the course "Jahresabschluss und -- analyse nach HGB und IFRS" ("Financial Accounting according to HGB and IFRS"). The module provides students with a systematic introduction to practical, methodical and theoretical aspects of business audits, i.e. financial statement audits.

**Outline of syllabus:**

1. Audits and audit-related services - introduction and overview
2. Audit process: functional aspects of economic examination
3. Audit institutions: institutional aspects of economic examination
4. Economical audit theory: the low-balling model of DeAngelo

**Reading:**


### Intended learning outcomes

The students have a deeper understanding of the basics of business (balance) checks. They can organize, play back and apply the systematically gained knowledge, i.e solve simple problems of business (balance sheet) tests.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title: Seminar: Financial Accounting und Auditing
Abbreviation: 12-Wipr-FS-152-m01

Module coordinator: holder of the Chair of Business Management and Accounting
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: only after succ. compl. of module(s)
Numerical grade: --
Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents:
The module provides students with deeper insights into current problems of external accounting and auditing, usually with the help of textbooks or adequate scientific primary literature in English or German language.

Intended learning outcomes:
After completing this module, students are able to
(i) consolidate what they have learned and if necessary apply additional techniques of scientific work;
(ii) create and defend a qualification level relevant scientific work;
(iii) carry out scientific analysis of the results from other seminar participant;
(iv) ability to present and reflect solution-oriented the own performance considering communication aspects.

Courses:
S (2)

Method of assessment:
Type: term paper (approx. 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Scope: Language of assessment: German and/or English

Allocation of places:
15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title | Abbreviation
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Investment and Finance - Advanced Level | 12-I&F-F-152-m01

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<td>holder of the Chair of Business Management, Banking and Finance</td>
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Contents

Content:
This course discusses the fundamental principles of corporate valuation, optimal asset allocation and optimal financial structuring.

Outline of syllabus:
1. Choice under uncertainty
2. Portfolio selection
3. Main features of the capital market theory
4. Taxes and business financing
5. Agency theory and business financing

Intended learning outcomes

After completion of the module "Investment and financing for advanced" students will be able
(i) to understand the basics of a rational investment and financing behavior under uncertainty;
(ii) to explain the optimal asset allocation in theory and to solve several case studies;
(iii) demonstrate an increased understanding of the fundamentals of the agency theory and the resulting problems of optimal financing structure.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

Allocation of places

--

Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

--
Module title: Seminar: Investment and Finance
Abbreviation: 12-I&F-FS-152-m01

Module coordinator: holder of the Chair of Business Management, Banking and Finance
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s): --

Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents:
This seminar deals with current topics of investments and finance. Students will be required to independently analyse a selected topic and to write a term paper. This term paper may be largely literature based or empirical or may be based on independent work with formal models. In addition, students will be required to deliver a talk on the topic.

Intended learning outcomes:
After completing the seminar "Investments and Finance", the students acquired detailed knowledge of important fields of investments and finance. They are also able to process their research findings in a written assignment and to present their findings.

Courses:
S (2)

Method of assessment:
term paper (approx. 20 pages) and presentation (approx. 15 minutes), weighted 2:1

Allocation of places:
15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
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<td>Business Valuation between Financial Mathematics and Data on Capital Market</td>
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**Contents**

Content:
This course deals with the "objectified corporate valuation" of public companies, the components of the discount rate and the mathematical structure of the DCF methods.

Outline of syllabus:
1. Introduction
2. Uncertainty as the central problem in the valuation of a company
3. Estimation of surpluses: accuracy and consistency
4. Risk free rate: capitalised value under certainty applying different interest rate structures
5. The risk premium: identification of the relevant risk and its equivalence for valuation object and alternative investment
6. Different discounted cash flow valuation methods: formal foundations and economic principles

**Intended learning outcomes**

After completion of the module "Business valuation between Financial Mathematics and capital market data" students can
(i) understand the modern process of objectified business valuation theory;
(ii) examine submitted reviews according to consistent application of these methods.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — If not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<td>Business Taxation 1: An Introduction to Tax Law &amp; Tax Planning</td>
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**Contents**

This module will introduce students to the field of business taxation. It will provide an overview of German tax law and will analyse tax effects on economic decisions in standard models for investment and financing decisions.

**Intended learning outcomes**

Students get an overview of the German tax law and they acquire the ability to recognize and understand the effect of taxation in fundamental economic decisions. Therefore, the module is recommended also for students who don't want to specialize in finance and accounting but rather in management studies.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Contents**

In this module, students will acquire an in-depth knowledge of the system of income taxation in Germany which consists of personal income tax, corporate income tax and trade tax, a special income tax on business income.

**Intended learning outcomes**

Students acquire in-depth knowledge of the system of income taxation in Germany. They are able to solve practical problems of medium to high complexity in this filed by means of the tax code, other legal texts and secondary literature.

**Courses**

- V (2) + Ü (2)

**Method of assessment**

- written examination (approx. 60 minutes)
- creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</table>

**Contents**

Introduction to German value added tax.

**Intended learning outcomes**

Students acquire a thorough knowledge of German VAT law. They are able to solve VAT problems of low to medium complexity by using the tax code itself as well as related literature.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 10 to 15 minutes, groups of 2: approx. 20 minutes, groups of 3: approx. 30 minutes) creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tr>
<td>Selected Topics in Business Taxation - Lecture</td>
<td>12-StAP-V-152-m01</td>
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<th>Module coordinator</th>
<th>Module offered by</th>
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<tr>
<td>holder of the Chair of Business Taxation</td>
<td>Faculty of Business Management and Economics</td>
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<td>undergraduate</td>
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</table>

### Contents

This module deals with selected problems and issues of business taxation.

### Intended learning outcomes

The students will be able to edit and solve selected problems and issues of business.

### Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English creditable for bonus

### Allocation of places

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### Additional information

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### Referred to in LPO I (examination regulations for teaching-degree programmes)

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### Module title

**Selected Topics in Business Taxation - Seminar**

### Abbreviation

12-StAP-S-152-m01

### Module coordinator

holder of the Chair of Business Taxation

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

numerical grade

### Only after succ. compl. of module(s)

--

### Duration

1 semester

### Module level

undergraduate

### Other prerequisites

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### Contents

This module deals with selected problems and issues of business taxation.

### Intended learning outcomes

The students will be able to edit and solve selected problems and issues of business taxation.

### Courses

(type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

creditable for bonus

### Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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## Integrated Business Processes

**Abbreviation:** 12-GP-G-152-m01

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<tr>
<th>Module title</th>
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<td>1 semester</td>
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**Module coordinator:**

holder of the Chair of Business Management and Business Information Systems

**Module offered by:**

Faculty of Business Management and Economics

**Contents**

This course is aimed at students of Wirtschaftsinformatik (Business Information Systems) and Wirtschaftswissenschaft (Business Management and Economics) interested in the topic. The course is divided up into two parts. In the theoretical part, students will acquire the necessary theoretical knowledge that will serve as a basis for the practical part. The practical exercise will present students with an opportunity to apply their newly acquired knowledge by working with an SAP Business ByDesign system on case studies on the model company Almika. In this context, the human resources, purchasing, sales, service, project management and finance departments will be dealt with.

The course will introduce students to business processes of an ERP system (Enterprise Resource Planning) using the example of SAP Business ByDesign. In addition to the basic principles, students will also become familiar with the processes and functionalities.

**Intended learning outcomes**

After completing the course, the students will be able to

1. reflect technical principles and operational models of ERP systems,
2. understand the functionality of ERP systems and
3. perform and understand business processes within the ERP system SAP Business ByDesign.

**Courses**

V (2) + Ü (2)

**Method of assessment**

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) term paper (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1 creditable for bonus

**Allocation of places**

15 places. (1) The number of places is not restricted for students of the Bachelor’s degree subject Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits). (2) Additional places will be allocated to students of other subjects provided there is enough capacity. These additional places will be allocated by lot among all applicants irrespective of their subjects. (3) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (4) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
---|---
Forward and Reverse Business Engineering | 12-FRBE-F-152-m01

Module coordinator | Module offered by
Business Integration Prof. Thome | Faculty of Business Management and Economics

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</table>

Contents

"Business Engineering" refers to the method and model-based design theory for companies in the information age. "Forward" refers to design methods (such as situation analysis, requirements analysis and business process modelling) that help implement a new solution. "Reverse" refers to approaches (such as the use and process analysis) that make it possible to improve or re-design existing structures and processes. Market requirements and technological innovation potential are typical reasons for the continuous transformation of a company. The resulting change needs to be implemented into the organisational structure, business processes and information systems.

The course traces the implementation cycle of enterprise software from the point of view of a member of a project team. In addition to acquainting students with the theoretical basis of adaptation, the course will also discuss examples from practical projects.

Intended learning outcomes

The students know in detail the process of adaptation of business software libraries. They master the methods of Forward Engineering (such as situation analysis, requirement analysis, process modeling and business blueprint) and Reverse Engineering (Reverse Business Engineering) and their implementation in tools.

Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) term paper (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1

Allocation of places

50 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Bachelor's students of Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group. (4) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (5) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information

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<th>Module title</th>
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**Contents**

In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured term paper and to present the results of their work with the help of relevant topics in the fields of information systems and enterprise systems.

**Reading:**
will vary according to topic

**Intended learning outcomes**

After completing the course "Wirtschaftsinformatik-Seminar", students will be able to
1. understand the fundamentals of scientific literature reviews;
2. integrate elaborated content in a scientific thesis;
3. create presentations independently.

**Courses**
(type, number of weekly contact hours, language — if other than German)
S (2)

**Method of assessment**
(type, scope, language — if other than German, examination offered — If not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English creditable for bonus

**Allocation of places**

15 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Bachelor's students of Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group. (4) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (5) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I**
(examination regulations for teaching-degree programmes)

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## Module title
Human Resource Management & Organizational Theory

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<th>Abbreviation</th>
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### Module coordinator
holder of the Chair of Human Resource Management and Organisation

### Module offered by
Faculty of Business Management and Economics

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### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
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### Contents
The lecture "Personal und Organisation" ("Human Resources Management and Organisation") presents and discusses basic theories, estimation techniques and empirical results from the area of personnel economics and organisation.

Reading list to be provided during lecture

### Intended learning outcomes
The aim of the lecture is to enable students to understand and apply basic theories, estimation techniques and empirical results in the area personnel economics and organisation on the basis of text books and scientific literature.

### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)

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<td>Seminar: Human Resource Management &amp; Organizational Theory</td>
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**Contents**

Students will write a seminar paper on, deliver a talk on and discuss current issues in the field of human resources management and organisation in class.

**Intended learning outcomes**

The students learn to handle, formulate in own words, present, and discuss current research literature.

**Courses** (type, number of weekly contact hours, language — if other than German)

S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1

Assessment offered: Once a year, winter semester

Language of assessment: German and/or English

**Allocation of places**

15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Innovation Management | 12-IM-152-m01

Module coordinator | Module offered by
holder of the Chair of Entrepreneurship and Management | Faculty of Business Management and Economics

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Contents

The course will provide students with an overview of essential topics of innovation management. Particular emphasis will be on the application of theoretical concepts to practical examples and cases. The course will develop the innovation process starting with the idea and ending with the market entry of an innovation. The course will consist of two core elements: 1. "Creating Value": how can companies create something new? and 2. "Profiting from Value": how can companies profit from innovations? The course will use practical examples from numerous industries such as world-class restaurants, music, consumer goods, electricity or the software industry.

Intended learning outcomes

At the end of the module students are able to understand:

- The importance of innovations
- The sources of innovations
- The New Product Development process
- The roles in the innovation process
- The importance of intellectual property rights
- How innovations diffuse in the market

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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Module title: Entrepreneurship

Abbreviation: 12-EPS-152-m01

Module coordinator: holder of the Chair of Entrepreneurship and Management

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Duration: 1 semester

Module level: undergraduate

Other prerequisites: --

Contents

Description:
The course introduces students to the basics of entrepreneurial self-employment. In addition to discussing theoretical concepts covering the definition, creation and performance of new ventures, the course will also discuss methods and instruments for a potential entrepreneurial career. Several content areas of start-up planning are being covered during the course of the lecture including team compilation, business model creation and financing.

Contents of the course:
1. Introduction to entrepreneurship
2. Human resources in start-ups
3. Opportunity analysis
4. Business modelling
5. Entrepreneurship in the digital industry
6. Business planning
7. Finance
8. Marketing in start-ups

Intended learning outcomes

After completing the module "Entrepreneurship", the students should be able to
(i) describe and problematize the concept of entrepreneurship and the entrepreneurial perspective;
(ii) describe and analyze the entrepreneurial process, its drivers, characteristics and context;
(iii) apply theories within the entrepreneurship field to real life situations;
(iv) take initiatives and independently develop a business idea and use knowledge gained from earlier courses in business administration in order to develop this idea in a business plan sketch;
(v) plan human resources and marketing in a start-up.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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### Module title
Cost Accounting for Decision Making and Control

### Abbreviation
12-KR-152-m01

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<thead>
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</table>

### Contents
First, this module will discuss basic principles of accounting such as full and direct costing as well as cost and performance accounting in the context of decision making. The course will then focus on decision-making processes (break-even analysis, short-term production planning and pricing decisions) and internal control calculations (the role of controls; deviation analyses).

### Intended learning outcomes
This module provides competences in order to apply systems of full- and direct costing, cost and performance accounting with regard to decision-making and internal control processes. The goal is to promote analytical thinking and problem-solving abilities by analyses of com-plex problem structures.

### Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)

### Allocation of places
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### Additional information
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<th>Module title</th>
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<td>Aspects of Managerial Accounting and Control</td>
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<tr>
<td>holder of the Chair of Business Management, Controlling and Accounting</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured paper and to present the results of their work with the help of relevant topics in the field of the focuses of module "Entscheidungs- und Kontrollrechnung" ("Management Accounting: Decision Making and Control").

**Intended learning outcomes**

After completing the controlling bachelor seminar, students will be able to
(i) understand and apply the fundamentals of scientific literature reviews;
(ii) use elaborated content to write scientific papers;
(iii) create presentations and lectures independently.

**Courses** (type, number of weekly contact hours, language — if other than German)

| S (2) |

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 12 pages) and presentation (approx. 20 minutes), weighted 2:1

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<td>12-Ebus-F-152-m01</td>
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<td>holder of the Chair of Information Systems Engineering</td>
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**Contents**

E-business is a comprehensive, digital processing of business transactions between private and public enterprises as well as institutions and their clients on global public and private networks such as the internet. Precisely because euphoria for e-business has waned considerably in recent years, a lot of emphasis is now being placed on introducing such solutions in a user-oriented way. This lecture will first discuss the supporting economic theories and will then describe and analyse individual solutions such as e-procurement, e-shop, e-marketplace and e-community in detail.

**Intended learning outcomes**

The module provides students with knowledge about:

(i) E-Procurement
(ii) E-Shop
(iii) E-Marketplace
(iv) E-Community

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) term paper (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tr>
<td>E-Business Project</td>
<td>12-EBP-152-m01</td>
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<th>Module coordinator</th>
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<tr>
<td>holder of the Chair of Information Systems Engineering</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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### Contents

In this course, students will acquire the technical, organisational and social skills necessary for a real e-business. The principal distinguishing feature of this course is its high practical relevance. The project work - evolving from the conceptual design to status presentations and final report - will be completed in small groups.

### Intended learning outcomes

After completion of the module students are able

1. to understand challenges of real e-business companies;
2. to apply the acquired knowledge to solve a specific, real problem;
3. to present developed results;
4. to collect experience in the field of search engine optimization.

### Courses

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<th>language — if other than German</th>
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<td>V (2) + Ü (2)</td>
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### Method of assessment

- a) written examination (approx. 60 minutes) or b) term paper (approx. 20 pages) or c) term paper (approx. 10 to 20 pages) and presentation (approx. 15 minutes), weighted 2:1 or d) entirely or partly computerised written examination (approx. 60 minutes)

Language of assessment: German and/or English

### Allocation of places

--

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
Module title | Seminar: Information Systems

| Abbreviation | 12-INS-FS-152-m01

Module coordinator

| holder of the Chair of Information Systems Engineering |

Module offered by

| Faculty of Business Management and Economics |

| ECTS | 5 |
| method of grading | numerical grade |
| only after succ. compl. of module(s) |

| Duration | 1 semester |
| module level | undergraduate |
| other prerequisites |

Contents

This course will provide students with an overview of the applications and usage of corporate information systems. The first part of the course will introduce systems for the classification of different information systems. The course will then move on to acquaint students with industry-specific as well as industry-neutral information systems for specific business functions and processes. With the help of examples, the course will also introduce information systems for inter-company collaboration and e-business.

Intended learning outcomes

Drawing on current cutting-edge research, students are enabled to critically and independently analyze current research questions and to learn and apply research methods. The seminar style of the course teaches them to present their own seminar papers and research both in written and in oral form. Students are enabled to critically analyze and discuss the work of their peers.

Courses (type, number of weekly contact hours, language — if other than German)

| S (2) |

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

| term paper (approx. 20 pages) and presentation (approx. 20 minutes), weighted 2:1 Language of assessment: German and/or English |

Allocation of places

15 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Bachelor's students of Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group. (4) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (5) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information

Referred to in LPO I (examination regulations for teaching-degree programmes)
Module title | Abbreviation
--- | ---
Supply Chain Management | 12-SCM-F-152-m01

Module coordinator | Module offered by
holder of the Chair of Logistics and Quantitative Methods in Business Administration | Faculty of Business Management and Economics

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**Contents**

The seminar "Supply Chain Management" will introduce students to tactical and operational planning problems of supply chain management. It will discuss the wording of these as formal models and, with the help of a continuous case study, will acquaint students with the implementation of these models in SAP APO.

**Intended learning outcomes**

After completing this seminar students can

(i) apply selected and applied quantitative models for procurement, production, sales and supply chain management;

(ii) face the practical problems when using real data to feed models;

(iii) understand the challenges to reach a coordinated decision in a company.

**Courses**

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) term paper (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1

Assessment offered: Once a year, summer semester

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I**
(examination regulations for teaching-degree programmes)

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## Seminar: Logistics & Supply Chain Management

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<tr>
<td>Seminar: Logistics &amp; Supply Chain Management</td>
<td>12-LSCM-152-m01</td>
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### Module coordinator
holder of the Chair of Logistics and Quantitative Methods in Business Administration

### Module offered by
Faculty of Business Management and Economics

### ECTS | Method of grading | Only after succ. compl. of module(s) |
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### Duration | Module level | Other prerequisites |
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<td>1 semester</td>
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### Contents
In this module, students will learn, on a case-by-case basis, how companies successfully implemented quantitative planning methods to optimise their processes in logistics and supply chain management.

### Intended learning outcomes
After completing this module students can

1. understand mathematical models to solve practical problems in logistics and supply chain management,
2. evaluate and critique the results of such models, and
3. understand, describe, and evaluate the limits of such models.

### Courses (type, number of weekly contact hours, language — if other than German)
S (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written elaboration (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

### Allocation of places
20 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Applicants who have already achieved a total of 90 ECTS credits or more will be given preferential consideration. (2) When places are allocated in accordance with (1) and the number of applications exceeds the number of available places, places will be allocated according to the average grade of assessments taken so far; among applicants with the same average grade, places will be allocated by lot.

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title
Toyota Supply Chain Management

Abbreviation
12-MDM-152-m01

Module coordinator
holder of the Chair of Logistics and Quantitative Methods in Business Administration

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Only after succ. compl. of module(s)
--

Duration
1 semester

Module level
undergraduate

Other prerequisites
--

Contents
Toyota is still considered to be a pioneer in the field of automobile production although it has recently had to cope with difficulties (e.g., recalls, production shortfalls caused by natural disasters) and had lost its dominant position in the automotive market to General Motors and Volkswagen—at least temporarily. The development of concepts, such as Lean Manufacturing, Total Quality Management, Kaizen, Kanban, etc. can be attributed completely or at least partially to Toyota. These concepts integrated in the so-called Toyota Production System (TPS) are now considered standard elements of modern production systems and are standard repertoire in business management. However, with a focus on the management of production systems, they only represent one of the cornerstones of the successful Toyota model. Toyota currently operates extremely efficient global supply chains with international production sites (in Japan, USA, France, Brazil, Argentina, Malaysia, Pakistan, etc.), globally distributed suppliers and a worldwide dealer network. Toyota implemented not only efficient production (with TPS), but also sustained efficient design and coordination of globally distributed value-added activities. To accomplish this, Toyota has consistently developed its management philosophy and the principles underlying TPS and integrated these in the "Toyota supply chain". While we were able to learn from Toyota in the past as to how production systems can be designed, today we can learn from Toyota as to how complex global supply chains in the automotive industry—but also in other industries—should be designed and coordinated. Notably its planning principles are—despite the greater complexity—easy to understand, simple to implement and are based on simple 'ground rules'. The aim of this seminar is to learn from the Toyota supply chain.

Intended learning outcomes
Drawing on current cutting-edge research, students are enabled to critically and independently analyze current research questions and to learn and apply research methods. The seminar style of the course teaches them to present their own seminar papers and research both in written and in oral form. Students are enabled to critically analyze and discuss the work of their peers.

Courses
(type, number of weekly contact hours, language—if other than German)
S (2)

Method of assessment
(type, scope, language— if other than German, examination offered— if not every semester, information on whether module is creditable for bonus)
written elaboration (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

Allocation of places
20 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Applicants who have already achieved a total of 90 ECTS credits or more will be given preferential consideration. (2) When places are allocated in accordance with (1) and the number of applications exceeds the number of available places, places will be allocated according to the average grade of assessments taken so far; among applicants with the same average grade, places will be allocated by lot.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title

Selected Topics in Business Management 1

Abbreviation

12-APB1-152-m01

Module coordinator

Dean of the Faculty of Business Management and Economics

Module offered by

Faculty of Business Management and Economics

ECTS

5

Method of grading

Numerical grade

Only after succ. compl. of module(s)

--

Duration

1 semester

Module level

Undergraduate

Other prerequisites

--

Contents

This module serves the purpose of transferring credits from

• courses taken at other German or non-German universities
• additional courses offered on a short-term basis
• courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

Intended learning outcomes

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

Allocation of places

--

Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

--
Module title

Selected Topics in Business Management 2

Abbreviation

12-APB2-152-m01

Module coordinator

Dean of the Faculty of Business Management and Economics

Module offered by

Faculty of Business Management and Economics

ECTS

5

Method of grading

Numerical grade

Only after succ. compl. of module(s)

Duration

1 semester

Module level

Undergraduate

Other prerequisites

--

Contents

This module serves the purpose of transferring credits from
- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

Intended learning outcomes

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

Allocation of places

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Additional information

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<td>Dean of the Faculty of Business Management and Economics</td>
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**Contents**

This module serves the purpose of transferring credits from

- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

**Intended learning outcomes**

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

**Courses** (type, number of weekly contact hours, language — if other than German)

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<td>Ü</td>
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**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
### Module title

**Selected Topics in Business Management 4**

### Abbreviation

12-APB4-152-m01

### Module coordinator

Dean of the Faculty of Business Management and Economics

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

Numerical grade

### Only after succ. compl. of module(s)

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### Duration

1 semester

### Module level

Undergraduate

### Other prerequisites

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### Contents

This module serves the purpose of transferring credits from

- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

### Intended learning outcomes

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

### Courses

**V (2) + Ü (2)**

### Method of assessment

- a) written examination (approx. 60 minutes) or
- b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or
- c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<td>European Monetary Policy</td>
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**Contents**

The course discusses the following questions:
1. Why is price stability the main objective of the ECB?
2. How can the ECB control interest rates and the creation of credit? Why did the financial crisis happen?
3. How does interest rate policy influence macroeconomic objectives (price stability and full employment)?
4. Why is it important for monetary policy to be independent?
5. How does the ECB know, how to set interest rates? (strategies of monetary policy)
6. Why did central banks engage in unconventional monetary policy during the last years?

**Intended learning outcomes**

By completing this course, students receive a profound understanding of theory and practice of monetary policy. Next to a profound knowledge of monetary policy in general, students are able to form a critical opinion about the conduct of monetary policy by the European Central Bank and in part about the policy of other central banks.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

**Allocation of places**

--

**Additional information**

--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
---|---
Business Cycle Analysis | 12-Konj1-F-152-m01

**Module coordinator**

holder of the Chair of Monetary Policy and International Economics

**Module offered by**

Faculty of Business Management and Economics

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**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

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**Contents**

The course will introduce students to the theory of business cycle dynamics. Capitalist based economies are subject to pronounced cycles of economic booms and busts. In this course, we will find out why! Kicking off the lecture, we will look at some stylised empirical facts of business cycles. Afterwards, we will give a structural interpretation, focusing in particular on housing and asset markets and their role for the business cycle. We will also take a closer look at investment, one of the main cycle-makers. Afterwards, we will ask the question of how monetary and fiscal policy can safeguard the business cycle. Special attention will be given to the euro area. We will also invite an expert to give a practical introduction to business cycle indicators.

**Intended learning outcomes**

The course offers an introduction into a vast array of analytical tools. Students
(i) are exposed to 1st and 2nd order difference equations and learn how to solve them;
(ii) learn how business cycle indicator are constructed;
(iii) are supplied with up to date knowledge on the interaction of business cycles, asset markets and economic policy which enables them to critically access contemporaneous policy.

**Courses**

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 40 pages, to be prepared in groups of 3 candidates) and presentation (approx. 40 minutes, to be prepared and delivered in groups of 3 candidates), weighted 3:2 or c) term paper (approx. 15 pages)

**Allocation of places**

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**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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<table>
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**Contents**
Acquiring an in-depth understanding of specific problems of macroeconomics.

**Intended learning outcomes**
After the seminar, students can
(i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work;
(ii) create, present and defend a scientific paper;
(iii) deal with the working papers of other participants;
(iv) prepare better for the processing of the bachelor thesis.

**Method of assessment**
(term paper (approx. 15 pages) and presentation (approx. 25 minutes), weighted 2:1)

**Allocation of places**
15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**
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<td>holder of the Chair of International Macroeconomics</td>
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### Contents

**Description:**

The course starts with an introduction to the current trends of the real side of globalisation. The main part of the course deals with explanations of international trade (comparative advantage, economies of scale, product variety) and for international factor movements (migration, foreign direct investment and multinational companies, intertemporal trade). Current issues and controversies (e.g. globalisation and labour; globalisation and the environment; migration within the European Union) are analysed against this background.

**Outline of syllabus:**

1. International economics -- trends and current developments
2. International trade
   - Ricardian theory: labour productivity and comparative advantage
   - Heckscher-Ohlin-factor proportion theory and the general neoclassical model
   - New trade theory: product differentiation, scale economies, firm heterogeneity
3. International factor movements

**Reading:**

There is no single textbook that covers this course. The best general reference is: Krugman, P.R., M. Obstfeld, M.J. Melitz (2012), International economics. Theory and policy, most recent edition. The course develops case studies that use additional references.

### Intended learning outcomes

The students acquire the ability to critically understand trends and developments concerning the real side of the world economy: Trade flows and international factor movements. They can penetrate the causes and consequences of real economic globalization economically-intuitively and analytically formulate and defend arguments and they acquire the expertise to critically evaluate a scientific basis current controversy posed by the real economic globalization.

### Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

Written examination (approx. 60 minutes)

Language of assessment: German and/or English

### Allocation of places

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### Additional information

--

### Referred to in LPO 1

(examination regulations for teaching-degree programmes)

--
### Module title

**Seminar: International Economics**

| Abbreviation | 12-IntÖk-FS-152-m01 |

### Module coordinator

holder of the Chair of International Macroeconomics  
Faculty of Business Management and Economics

### ECTS

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<th>Method of grading</th>
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### Duration

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<th>Other prerequisites</th>
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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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### Contents

**Content:**
The course examines current topics in international economics (e.g. outsourcing, offshoring and multinational firms; competition of locations, jurisdictions and systems; globalisation and the environment; trade, multinational firms and labour markets; triumph of the city).

**Reading:**
Recent articles from international journals and/or monographs.

### Intended learning outcomes

Drawing on current cutting-edge research, students are enabled to critically and independently analyze current research questions and to learn and apply research methods. The seminar style of the course teaches them to present their own seminar papers and research both in written and in oral form. Students are enabled to critically analyze and discuss the work of their peers.

### Courses

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### Method of assessment

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<tr>
<td>term paper (approx. 15 pages) and presentation (approx. 30 minutes), weighted 3:1</td>
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### Allocation of places

10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)
## Module Catalogue for the Subject China Business and Economics

### Master's with 1 major, 120 ECTS credits

<table>
<thead>
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<th>Module title</th>
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<td>Applied Regional and Urban Economics</td>
<td>12-ARS-152-m01</td>
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### Contents

1. A brief revision of econometrics: OLS and fixed effects regression
2. Geographical agglomeration of economic activity
3. Firm heterogeneity and the exporter wage premium
4. A brief revision of econometrics: Instrumental variables regression
5. German local labour markets and "the Rise of the East"

### Intended learning outcomes

This course focuses on the empirical analysis of current topics in international and regional economics. After reviewing some theoretical background and empirical methods, students learn to comprehend empirical studies, recognize possible pitfalls and conduct their own analyses using statistical software packages and authentic datasets. A strong focus is put on the identification of causal effects. Students should already have basic knowledge in econometric analysis and international trade theory.

The lecture starts with a revision of basic empirical methods. The first application is to analyse if and why (and to what magnitude) firms benefit from being located in agglomerations such as the Silicon Valley. Next, we analyse the role of firms in international trade. What distinguishes exporters from non-exporters and are employees of exporters better off? Returning to a regional perspective, we then discuss several recent research papers on the adjustment of local labor markets to increasing trade with China and Eastern Europe.

In a complementary lab tutorial (Übung) students learn to conduct empirical analyses by themselves. In hands-on exercises, they first practice how to obtain and prepare datasets and how to use summary statistics to find general patterns in the data. We then apply our theoretical knowledge from the lecture to devise empirical strategies and to interpret our results.

### Courses

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### Method of assessment

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<tr>
<td>a) written examination (approx. 60 minutes) or b) term paper (approx. 10 pages) including empirical analysis prepared by candidates Language of assessment: German and/or English</td>
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### Allocation of places

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### Additional information

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### Referred to in LPO I (examination regulations for teaching-degree programmes)

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<table>
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<td>12-S&amp;W1-F-152-m01</td>
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### Contents

Outline of syllabus:
1. Static games with complete information
   - Concept of a game
   - Solution concepts and the Nash equilibrium
   - Continuous strategy sets
   - Nash equilibrium in mixed strategies
2. Dynamic games with complete information
   - Subgame perfect Nash equilibrium
   - Repeated games
3. Static games with incomplete information: Bayesian Nash equilibrium
4. Dynamic games with incomplete information
   - Perfect Bayesian Nash equilibrium
   - Signaling games

### Intended learning outcomes

Students which complete this course will be able to
(i) explain different equilibrium concepts (Nash equilibrium, subgame perfect equilibrium, bayesian equilibrium, perfect bayesian equilibrium);
(ii) explain for which kind of strategic situation each of these equilibrium concepts were developed;
(iii) apply these concepts to simple realistic strategic situations;
(iv) choose the appropriate equilibrium concept which fits best to a given strategic situation.

### Courses

C (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

### Method of assessment

Type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

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Contents

Content:
German and European Competition Policy illustrated by real world cases of the Competition Protection Office.

Outline of syllabus:
1. History of economic thought on competition and mission statements
2. Overview of German and European competition law
3. Fundamentals of industrial economics
4. Classic cartels
5. Tacit collusion
6. Horizontal mergers
7. Joint ventures
8. Abuse of dominant positions: price level
9. Abuse of dominant positions: price discrimination
10. Vertical restraints
11. Vertical mergers

Reading:
Schulz: Wettbewerbspolitik, Tübingen.

Intended learning outcomes

After completing the course students are able to
(i) recognize the potential of lessening competition due to certain practices by firms;
(ii) argue by using results from industrial economics why certain practices hinder competition;
(iii) understand decisions of the Bundeskartellamt and of the European Commission and evaluate such decisions from an economic point of view.

Courses (type, number of weekly contact hours, language — if other than German)
V (3) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 10 pages) and presentation (approx. 15 minutes), weighted 2:1
Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
--- | ---
Competition and Strategy 3 | 12-S&W3-F-152-m01

Module coordinator | Module offered by
--- | ---
holder of the Chair of Industrial Economics | Faculty of Business Management and Economics

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Contents

Outline of syllabus:
1. Repetition of micro skills
   - Definitions and basic concepts
   - Market analysis
2. Introduction to regulation theory
   - The regulatory process
   - The natural monopoly
   - Optimal pricing of natural monopoly
   - Privatisation
3. Practice of economic regulation
   - Past and recent experience in Europe and around the world
   - Analysis of selected naturally monopolistic markets

This course will be taught in English.

Intended learning outcomes

The aim of this course is to provide the students with an understanding of the economic analysis that underpins competition policy and regulatory policy towards network utilities and to provide them with some institutional background.

Upon successful completion of this module the students will
(i) acquire an understanding of the underlying reasons why some markets cannot be made competitive;
(ii) acquire a knowledge of the economic principles that lie behind the application of competition policy and utility regulation;
(iii) develop an understanding of the ways in which economic analysis can positively inform competition policy and utility regulation, and the limitations of economic analysis in this context;
(iv) learn from the practical experiences of market regulation and deregulation of the last 20-30 years.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) written examination (approx. 120 minutes) or c) term paper (approx. 10 pages) and presentation (approx. 15 minutes), weighted 2:1

Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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<td>Seminar: Competition and Strategy</td>
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### Contents

This course covers selected topics from the field of industrial economics. Students will be expected to independently work on a topic, submit a written piece of work and present their findings orally.

### Intended learning outcomes

Students are able to independently investigate and classify scientific publications on their relevance to a given theme. In addition, they are able to present the results orally and in writing by conventional scientific standards.

### Courses

( type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment

( type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

Term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

### Allocation of places

15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
Module title | Abbreviation
--- | ---
Business Strategy for Information and Network Industries | 12-BSINI-152-m01

Module coordinator | Module offered by
holder of the Chair of Industrial Economics | Faculty of Business Management and Economics

ECTS | Method of grading | Only after succ. compl. of module(s)
--- | --- | ---
5 | numerical grade | --

Duration | Module level | Other prerequisites
--- | --- | ---
1 semester | undergraduate | --

Contents

Outline of syllabus:
1. Pricing of information goods  
   - market segmentation methods  
   - digital rights management and piracy  
   - alternative monetisation strategies
2. Network effects  
   - consumer demand in markets with network effects, rational expectations  
   - monopoly pricing  
   - competition in markets with network effects  
   - compatibility and multi-homing: dynamic competition
3. Competition in markets with switching costs
4. Two (multi)-sided markets and platforms  
   - monopoly pricing in platform markets  
   - competition in platform markets: non-price strategies

The course will be taught in English.

Intended learning outcomes

After successful completion of this class, the students should be familiar with issues arising in many of the increasingly important hi-tech industries. They will be able to comment on emerging selling mechanisms for books, music and video. They will be able to explain the underlying logic for observed pricing patterns for software products, social media sites and the services found in the so called sharing economy. They will not only be able to understand observed behavior in information goods markets, industries which exhibit network effects and platform markets but will be able argue for new strategies in light of the specific features a market/product may exhibit.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) written examination (approx. 120 minutes) or c) term paper (approx. 10 pages) and presentation (approx. 15 minutes), weighted 2:1

Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

--
### Module title
**Introduction to Industrial Organization**

**Abbreviation**
12-IIO-152-m01

### Module coordinator
holder of the Chair of Industrial Economics

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
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## Contents

**Description:**
The purpose of this course is to provide an introduction to the main concepts and analytical tools of the theory of industrial organisation. Industrial organisation studies examine how firms interact and compete with each other in the market. The focus is predominantly on markets characterised by imperfect competition (so-called oligopoly competition), i.e. markets where firms can exercise market power.

**Outline of syllabus:**
1. Games and strategy
2. Oligopoly
3. Product differentiation
4. Dynamic and repeated games
5. Collusion
6. Market structure, entry and exit
7. Mergers
8. Vertical relations
9. Strategic behaviour by incumbent firms

This course will be taught in English.

### Intended learning outcomes
The purpose of this course is to provide an introduction to the main concepts and analytical tools of the theory of industrial organization. Industrial organization studies how firms interact and compete with each other in the market. The focus is predominantly on markets characterized by imperfect competition, i.e. markets where firms can exercise market power. Students who complete this course will be able to comprehend and use simple game theoretic models of oligopoly competition. By using these models, they will be able to understand and suggest managerial policies. They will be able to comment on governmental remedies in case of market failure within the context of the existing competition laws.

This course will be taught in English.

### Courses
*V (2) + Ü (2)*

**Method of assessment**
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) written examination (approx. 120 minutes) or c) term paper (approx. 10 pages) and presentation (approx. 15 minutes), weighted 2:1

Language of assessment: German and/or English

### Allocation of places
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### Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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European Integration | 12-Integ-F-152-m01

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<td>holder of the Chair of Economic Order and Social Policy</td>
<td>Faculty of Business Management and Economics</td>
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Contents

The course analyses the impacts the proceeding economic integration in Europe has on goods and factor markets. Several models are presented to illustrate the subsequent changes. During exercises, students will consolidate the knowledge they acquired in the lecture.

Intended learning outcomes

The students understand the impacts of the European Integration and of globalization in general. They are able to illustrate these impacts using the models presented in the lecture and to evaluate them in an economic manner.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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**Contents**

Description:
This course offers an introduction to labour economics and social policy.

Outline of syllabus:
1. Worlds of welfare capitalism
2. Labour economics
3. Social policy

Basic reading:

**Intended learning outcomes**

The students analyze the function of the labor market and get an impression of relevant aspects in social policy. The students are able to illustrate the underlying theoretical models, can interpret them economically and apply to the current situation.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
## Module title
Microeconomics 3

## Abbreviation
12-Mik3-F-152-m01

## Module coordinator
holder of the Chair of Public Finance

## Module offered by
Faculty of Business Management and Economics

## ECTS
5

## Method of grading
numerical grade

## Only after succ. compl. of module(s)
--

## Duration
1 semester

## Module level
undergraduate

## Other prerequisites
--

## Contents

### Description:
This lecture deals with the allocative tasks of the government in a market economy. In this context, the lecture will first develop the theory of market failure and will then describe the positive effects government activities have on such market allocations.

### Outline of syllabus:
1. Allocative foundations of welfare economics
2. External effects
3. Public goods

### Intended learning outcomes
After completing the course "Microeconomics 3" students know the concept of efficiency and when a market economy satisfies these conditions. They are able to discuss the central role of government in a market economy and to apply these arguments to specific public policies (i.e. environmental policy). Of course, students should also be aware of the limitations of government interventions.

### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)

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<thead>
<tr>
<th>Module title</th>
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<tr>
<td>Seminar: Public Finance</td>
<td>12-Fiwi-FS-152-m01</td>
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<tr>
<td>holder of the Chair of Public Finance</td>
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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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**Contents**

In this course, students will acquire an in-depth understanding of specific problems discussed in "Makroökonomik II" ("Macroeconomics II") and "Mikroökonomik III" ("Microeconomics III"). The course will use scientific economic journal articles in German and English language.

**Intended learning outcomes**

After completing this module, students
(i) consolidate what they have learned and if necessary apply additional techniques of scientific work;
(ii) create, present and defend a research paper;
(iii) deal with the working papers of other participants;
(iv) are better prepared for the processing of the bachelor thesis.

**Courses** (type, number of weekly contact hours, language — if other than German)

S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 15 pages) and presentation (approx. 25 minutes), weighted 2:1

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
### Module title

**Economic Principles of Risk Management**

### Abbreviation

12-Risk-152-m01

### Module coordinator

holder of the Chair of Economics, Information and Contract Economics

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

numerical grade

### Only after succ. compl. of module(s)

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### Duration

1 semester

### Module level

graduate

### Other prerequisites

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### Contents

Rational decisions under uncertainty

1. Measures of risk aversion
2. Mean preserving spread
3. Axiomatic foundations of the expected utility hypothesis (Neumann/Morgenstern, Savage)
4. Insurance contracts
5. Optimal portfolios
6. Adverse selection
7. Moral Hazard
8. Experimental evidence and alternative approaches

### Intended learning outcomes

After completing the course students are able to

1. explain the results of the economic theory of decisions under risk,
2. apply the involved methods to given simple examples on their own,
3. recognise, in which real life situations and how the results can be applied.

### Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

Language of assessment: German and/or English

creditable for bonus

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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**Contents**

Asymmetric information makes insurance markets different from common goods markets. Research questions and methods thus have to take these special features into account. Typical subjects covered in the course:

1. Demand for insurance
2. Supply of insurance
3. Adverse selection in insurance markets
4. Moral hazard in insurance markets
5. Empirical assessment of information problems
6. Informal insurance schemes
7. Insurance and bounded rationality

**Intended learning outcomes**

After completing the course students are able to

1. explain the essential results of the economic analysis of insurance markets,
2. apply the involved methods to given simple examples on their own,
3. recognise, in which real life situations and how the results can be applied,
4. analyse the impact of certain insurance contracts on market outcomes.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

**Allocation of places**

--

**Additional information**

--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
### Module title
Economics of Information

### Abbreviation
12-IÖ-152-m01

### Module coordinator
holder of the Chair of International Macroeconomics

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

## Contents

Information economics deals with the consequences of asymmetric information on market outcomes. Typical subjects covered in the course:

1. Adverse selection
2. Moral hazard
3. Auctions

## Intended learning outcomes
After completing the course students are able to

1. explain the essential results of information economics,
2. apply the involved methods to given simple examples on their own,
3. recognise, in which real life situations and how the results can be applied.

## Courses
(type, number of weekly contact hours, language — if other than German)

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<th>Type</th>
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## Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- written examination (approx. 60 minutes)

## Allocation of places
--

## Additional information
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## Referred to in LPO I
(examination regulations for teaching-degree programmes)

--
### Module title

| Incentives and Organizations | 12-IAO-152-m01 |

### Module coordinator

| holder of the Chair of Economics, Information and Contract Economics |

### Module offered by

| Faculty of Business Management and Economics |

### ECTS

| 5 |

### Method of grading

| numerical grade |

### Only after succ. compl. of module(s)

| -- |

### Duration

| 1 semester |

### Module level

| undergraduate |

### Other prerequisites

| -- |

## Contents

This seminar covers the following special topics in organisational economics:

- Hidden costs of control - theory and evidence
- Reciprocity and incentives - experimental evidence
- Task meaning, respect, and performance effects - experimental evidence
- Leadership - theory and evidence

## Intended learning outcomes

Drawing on current cutting-edge research, students are enabled to critically and independently analyze current research questions and to learn and apply research methods. The seminar style of the course teaches them to present their own seminar papers and research both in written and in oral form. Students are enabled to critically analyze and discuss the work of their peers.

## Courses

| type, number of weekly contact hours, language — if other than German |

| S (2) |

## Method of assessment

| type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus |

| term paper (approx. 10 pages) and presentation (approx. 20 minutes), weighted 2:1 |

## Allocation of places

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## Additional information

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## Referred to in LPO I

| examination regulations for teaching-degree programmes |

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# Challenges of China's Economic Rise

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## Contents

This course will be taught in English. Over the last 30 years, China has experienced an unprecedented economic growth period. This economic success is awesome and challenging at the same time. Within this seminar we take a look at a selection of challenges resulting from China’s economic rise. We look into challenges arising within China, but also into selected international ones. We approach the challenges by first looking at how they have been discussed in Western media. Starting from there we look 'behind the curtain' to analyse the topics and debates more in-depth in the context of China’s economic rise and relevant economic theories. To attend this class you do not need ex ante knowledge about China. You should, however, be willing to read texts, also academic texts, in English language. Apart from reading, participants of the seminar are expected to prepare inputs for the seminar and to participate in class discussion. The seminar ends with a written examination.

## Intended Learning Outcomes

Students of the seminar gain knowledge about China and its global relevance. In addition they learn how the experiences of an emerging market at times defy mainstream economic theory.

## Courses (type, number of weekly contact hours, language — if other than German)

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## Method of Assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- **Method of assessment**
  - a) written examination (approx. 60 minutes) or b) term paper (approx. 15 to 20 pages) and presentation (approx. 10 to 15 minutes), weighted 2:1
  - Assessment offered: Once a year, summer semester
  - Language of assessment: English

## Allocation of Places

- **20 places**. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

## Additional Information

- --

## Referred to in LPO I (examination regulations for teaching-degree programmes)

- --
**Module title** | **Abbreviation**
---|---
Selected Topics in Economics 1 | 12-APV1-152-m01

**Module coordinator** | **Module offered by**
---|---
Dean of the Faculty of Business Management and Economics | Faculty of Business Management and Economics

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**Contents**

This module serves the purpose of transferring credits from
- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

**Intended learning outcomes**

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

**Allocation of places**

--

**Additional information**

--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Selected Topics in Economics 2 | 12-APV2-152-m01

Module coordinator | Module offered by
Dean of the Faculty of Business Management and Economics | Faculty of Business Management and Economics

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Contents

This module serves the purpose of transferring credits from
- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

Intended learning outcomes

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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### Module title
Selected Topics in Economics 3

| Abbreviation          | 12-APV3-152-m01 |

### Module coordinator
Dean of the Faculty of Business Management and Economics

### Module offered by
Faculty of Business Management and Economics

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### Contents
This module serves the purpose of transferring credits from
- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

### Intended learning outcomes
As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

### Courses
(type, number of weekly contact hours, language — if other than German)

| V (2) + Ü (2) |

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
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Module title | Abbreviation
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Selected Topics in Economics 4 | 12-APV4-152-m01

Module coordinator | Module offered by
Dean of the Faculty of Business Management and Economics | Faculty of Business Management and Economics

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**Contents**

This module serves the purpose of transferring credits from

- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

**Intended learning outcomes**

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<td>holder of the Chair of Econometrics</td>
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**Contents**

In this module, students will become familiar with basic methods for describing, analysing and forecasting economic time series. Filter and component models, ARIMA and spectral analytic methods will be discussed.

Note: This module is not offered on a regular basis.

**Intended learning outcomes**

Students acquire comprehension on the key methods of time-series analysis. They will be able to analyze and forecast economic time-series competently.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

**Allocation of places**

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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## Module: Practice of Data Analysis

### Abbreviation
12-PD-152-m01

### Module Coordinator
holder of the Chair of Econometrics

### Module Offered by
Faculty of Business Management and Economics

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### Duration
1 semester

### Module Level
undergraduate

### Other Prerequisites
--

### Contents
As part of the data analysis, statistical methods for the collection of numerical data are taught and applied to practical examples.

### Intended Learning Outcomes
Students able to apply statistical methods to collect numerical data.

### Courses
\( V (2) + Ü (2) \)

### Method of Assessment
a) written examination (approx. 60 minutes) or b) term paper (approx. 10 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

### Allocation of Places
--

### Additional Information
--

### Referred to in LPO I
(examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Computer Lab in Regression Analysis | 12-CQW-152-m01

Module coordinator | Module offered by
holder of the Chair of Econometrics | Faculty of Business Management and Economics

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Duration | Module level
1 semester | undergraduate

Contents
This module builds on the lectures "Grundlagen der Statistik" ("Descriptive Statistics and Introduction to Probability") and "Grundlagen der QWF" ("Introduction to Statistical Inference and Regression Analysis"). It introduces students to the simulation of different distributions and the application of linear regression analysis. In the first part of the course, different distributions are introduced, simulated with Excel and their theoretical moments are estimated. In the second part, linear regression analysis is introduced, different specifications are estimated and interpreted and potential pitfalls are pointed out.

Intended learning outcomes
After finishing this course students acquired several skills. They
(i) get an overview of several distributions;
(ii) know how to simulate those distributions in MS Excel and are able to estimate and interpret the related theoretical moments;
(iii) can perform smaller simulations in Excel;
(iv) get to know a variety of different Excel commands which are important for statistical working;
(v) are introduced to the linear regression analysis, can perform it in Excel and Gretl, and know how to interpret the results.

Courses
- P (2)

Method of assessment
- a) written examination (approx. 60 minutes) or b) term paper (approx. 10 pages) and presentation (approx. 20 minutes), weighted 2:1

Allocation of places
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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<td>Seminar: Quantitative Economic Research</td>
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### Module coordinator
holder of the Chair of Econometrics

### Module offered by
Faculty of Business Management and Economics

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### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

### Contents
This module will take the form of a seminar. Participants will independently work on a subdomain of applied quantitative economics, either theoretically or applying the techniques they have acquired in an empirical study.

### Intended learning outcomes
Students acquire the ability to work independently on a given topic in applied quantitative economics, write a summary, and present it to and discuss it with other seminar participants.

### Courses (type, number of weekly contact hours, language — if other than German)
S (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 15 pages) and presentation (approx. 25 minutes), weighted 2:1

### Allocation of places
15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Computational Economics

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<th>Module title</th>
<th>Abbreviation</th>
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<td>Computational Economics</td>
<td>12-CE-152-m01</td>
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<tr>
<td>holder of the Chair of Public Finance</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
<td>undergraduate</td>
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#### Contents

This module introduces students to the numerical implementation of economic models. It consists of three main parts:

1. The programming language FORTRAN 90
2. Numerical solution methods
3. Economic applications:
   - The static general equilibrium model
   - Topics in finance and risk management
   - Life cycle model
   - Overlapping generations model

#### Intended learning outcomes

After finishing this module students are able to

1. implement simple economic models on the computer using Fortran 90
2. using MonteCarlo techniques to find optimal portfolio structures and option prices
3. quantify the risks of portfolios of banks and insurance companies
4. simulate simple reforms of the tax and transfer system
5. interpret the simulation results economically.

#### Courses

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<tr>
<th>Type</th>
<th>Number of weekly contact hours</th>
<th>Language</th>
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</table>

#### Method of assessment

- project: term paper and programming a model (approx. 10 pages total)

#### Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-assigned by lot as they become available.

#### Additional information

- --

#### Referred to in LPO I

(examination regulations for teaching-degree programmes)

- --
Module title: Selected Topics in Quantitative Methods 1
Abbreviation: 12-APM1-152-m01

Module coordinator: Dean of the Faculty of Business Management and Economics
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s): --

Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents:
This module serves the purpose of transferring credits from:
- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

Intended learning outcomes:
As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

Courses (type, number of weekly contact hours, language — if other than German):

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus):
a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)
Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester
Language of assessment: German and/or English

Allocation of places:
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Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
--
Module title
Selected Topics in Quantitative Methods 2

Abbreviation
12-APM2-152-m01

Module coordinator
Dean of the Faculty of Business Management and Economics

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
Numerical grade

Only after succ. compl. of module(s)
--

Duration
1 semester

Module level
Undergraduate

Other prerequisites
--

Contents
This module serves the purpose of transferring credits from

• courses taken at other German or non-German universities
• additional courses offered on a short-term basis
• courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

Intended learning outcomes
As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

Courses
(type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

Allocation of places
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Additional information
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Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
### Module title
**Selected Topics in Quantitative Methods 3**

### Abbreviation
12-APM3-152-m01

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### Contents
This module serves the purpose of transferring credits from
- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

### Intended learning outcomes
As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

### Courses (type, number of weekly contact hours, language — if other than German)

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### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

**Assessment offered:** Only when announced in the semester in which the courses are offered and in the subsequent semester

**Language of assessment:** German and/or English

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

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### Contents

This module serves the purpose of transferring credits from
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- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

### Intended learning outcomes

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

### Courses

(type, number of weekly contact hours, language — if other than German)

| V (2) + Ü (2) |

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
Wirtschaftswissenschaften 2
(25 ECTS credits)
## Module title

Advanced Financial Accounting (German GAAP, IFRS)

| Abbreviation | 12-M-ER-161-m01 |

## Module coordinator

holder of the Chair of Business Management and Accounting

## Module offered by

Faculty of Business Management and Economics

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## Contents

Content: This course deals with selected complex financial accounting problems according to national German GAAP (German Commercial Code, Handelsgesetzbuch).

Outline of syllabus: Theoretical and empirical foundations of financial accounting; selected topics of advanced financial accounting, e.g. pension accounting, fair value accounting (financial instruments, biological assets, hedge accounting); purchase price allocation and impairment test; leasing; deferred taxes in individual and group financial statements; capital consolidation in multilevel corporate groups; presentation of equity changes; statement of cash flow and segment reporting; notes and management report.

Reading list to be provided during course.

## Intended learning outcomes

After completing this course, students will be able to

1. analyze complex financial accounting problems according to national and international financial reporting standards and develop predominantly self-directed solutions for these problems;
2. evaluate independently selected research contribution to the theory of financial accounting and design research- or application-oriented projects.

## Courses

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<td>written examination (approx. 60 to 120 minutes)</td>
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Language of assessment: German and/or English creditable for bonus

## Allocation of places

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## Additional information

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## Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<table>
<thead>
<tr>
<th>Module title</th>
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<tr>
<td>Portfolio Selection and Capital Market Theory</td>
<td>12-M-B1a-161-m01</td>
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<td>holder of the Chair of Business Management, Banking and Finance</td>
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</table>

**Contents**

Content:
The course deals with the fundamentals of individual investment decisions (portfolio selection), the capital market equilibrium and the resulting CAPM.

Outline of syllabus:
1. Fundamentals of decision theory
2. Portfolio selection
3. CAPM
4. Information efficiency and event analysis

**Intended learning outcomes**

After completing the course "Portfolio Selection and Capital Market Theory", the students will be able
(i) to explain the optimal capital market position of an investor given the different investment opportunities and its individual utility function in theory and calculate it;
(ii) to understand the central propositions made by the CAPM and use the CAPM for valuating assets and firms.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
## Module Catalogue for the Subject China Business and Economics

**Master's with 1 major, 120 ECTS credits**

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Coordination, Budgeting and Incentives in Companies</td>
<td>12-M-KOBO-161-m01</td>
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<td>holder of the Chair of Business Management, Controlling and Accounting</td>
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</table>

### Contents

This module focuses on accounting-based instruments to control behaviour in decentralised enterprises. The course first discusses the role of accounting in the context of decision making and behavioural controlling as well as informational analyses. Afterwards, the most common instruments of behavioural controlling (budgeting, value-oriented management, transfer prices) are discussed with regard to theory and practice.

### Intended learning outcomes

This module aims to provide knowledge in the context of behavioural controlling in enterprises. Knowledge about Requirements on instruments used for behavioral controlling are discussed and competencies for deployment, structure and development of coordination tools are provided.

### Courses

<table>
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<th>Type</th>
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### Method of assessment

- written examination (approx. 60 minutes)
- Language of assessment: German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I

- (examination regulations for teaching-degree programmes)
- --
### Module Catalogue for the Subject
China Business and Economics
Master’s with 1 major, 120 ECTS credits

<table>
<thead>
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<td>Policy of Taxation</td>
<td>12-M-F1-161-m01</td>
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</table>

#### Contents

**Description:**
In this module, students will acquire a basic understanding of the tax system and structure applied to households in Germany. In addition, the course will include simple tax incidence analyses of specific tax policies. Reading: lecture notes provided by Chair.

**Contents:**
1. Fiscal harmonisation system in Germany
2. Mechanics and problems of the VAT system
3. Tax incidence analysis
4. Income tax code
5. Taxation of married couples and families
6. Progressive taxation and income leveling
7. Taxation and household decisions

#### Intended learning outcomes

After completing the course “Tax Policy” students know the most important tax revenues in Germany and how they are divided between the Federation and the federal provinces. They are able to explain the incidence of specific taxes using simple case studies. Finally they can discuss tax induced distortions of individual decisions using simple partial equilibrium models.

#### Courses

(type, number of weekly contact hours, language — if other than German)

| V (2) + Ü (2) |

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

#### Allocation of places

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#### Additional information

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**Referred to in LPO I**
(examination regulations for teaching-degree programmes)

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<table>
<thead>
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<tr>
<td>Economics of Tax Planning</td>
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<tbody>
<tr>
<td>holder of the Chair of Business Taxation</td>
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### Contents

This course deals with tax effects on fundamental economic decisions. Taxes are integrated into standard models for investment decisions, financing decisions, firm valuation, dividend policy and remuneration of employees. Therefore, the interaction of corporate and personal income taxes is analysed. A reading list in English is available on request.

### Intended learning outcomes

This course enables students to
(i) combine their knowledge of tax law with microeconomic analyses in the areas of corporate and personal finance;
(ii) understand the effect of taxes on fundamental economic decisions, e.g. investment and financing decisions, evaluation of investment, financial assets, forms of remuneration for employees including managing and assessing;
(iii) read and discuss primary scientific literature.

### Courses

| type, number of weekly contact hours, language — if other than German |
|--------------------------|--------------------|
| V (2) + Ü (2)            |

### Method of assessment

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<td>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes) Language of assessment: German and/or English creditable for bonus</td>
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### Allocation of places

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### Additional information

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<td>Social Insurance and the Welfare State</td>
<td>12-M-F3-161-m01</td>
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### Contents

**Description:**
This module discusses the economic justification for implementing social security systems in a market economy and provides students with deeper insights into this topic with the help of specific issues of public health and retirement policy.

**Reading:** lecture notes provided by Chair.

**Contents:**
1. Public intervention in insurance markets
2. The insurance function of social security
3. Social security and social morale
4. The optimal health insurance contract
5. Alternative financing schemes for public health in Germany
6. Why do we need a public pension system?
7. Funding vs pay-as-you-go financing of public pensions

### Intended learning outcomes

After completing the module "Theorie der Sozialversicherung" students are able to explain the theoretical foundation of the social security system in a market economy. Using simple partial equilibrium models they can discuss the financing and contract structure of the public health and pension system. Finally they are able to analyze the consequences of policy reforms.

### Courses

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**Language of assessment:** German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I (examination regulations for teaching-degree programmes)

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<td>Optimal Tax Theory</td>
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<td>holder of the Chair of Public Finance</td>
<td>Faculty of Business Management and Economics</td>
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## Contents

**Description:**
The course will discuss the design of an optimal tax system. First, students will learn what criteria have to be met for a tax system to be optimal. Lectures will introduce key rules for taxing commodities as well as income and capital. Examining specific taxation issues such as eco-tax, family taxation and the taxation of international enterprises, students will then gain more in-depth insights into these rules.

**Reading:** Lecture notes will be provided.

**Outline of syllabus:**
1. Optimal commodity taxation
2. Optimal income taxation
3. Optimal taxation of families
4. International tax competition

## Intended learning outcomes

After completing this module students have a basic understanding of what is meant with "optimal taxation". They are able to apply this concept to specific normative questions of tax policy in practice. Students also learn to prepare and present short papers, where they discuss specific normative policy issues in groups.

## Courses

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## Allocation of places

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## Additional information

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## Referred to in LPO I (examination regulations for teaching-degree programmes)

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### Module title
Analysis of Financial Market Data

### Abbreviation
12-M-FMO-161-m01

### Module coordinator
holder of the Chair of Econometrics

### Module offered by
Faculty of Business Management and Economics

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### Method of grading
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### ECTS
5

### Method of grading
numerical grade

### Duration
1 semester

### Module level
graduate

### Other prerequisites
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### Contents

#### Description:
The module covers the fundamentals, methods and concepts for the empirical analysis of financial market data. The concept of market efficiency is explained and critically examined with reference to the random walk hypothesis. To test this hypothesis, a number of parametric and non-parametric methods are proposed and applied in practice. Based on the findings, market microstructure models that can explain some important empirical findings will be discussed. In addition, the course describes event studies for testing the significant impact of corporate news on the share price and discusses issues of univariate time series analysis such as AR(I)MA and ARCH / GARCH models that are indispensable for modelling financial market data. In the final part of the course, the CAPM is discussed and examined, in particular, with regard to its empirical applicability.

#### Outline of syllabus:
1. Information efficiency
2. Random walk
3. Theoretical market models
4. Event studies
5. Univariate modelling of time series data
6. Models to explain volatility (ARCH and GARCH)
7. Estimation of the capital asset pricing model

#### Reading:

### Intended learning outcomes
Students have significant knowledge of the fundamentals, methods and concepts that are needed for the empirical analysis of financial market data. They can autonomously perform statistical test decisions with statistics programs such as EViews or Gretl and critically analyze in terms of their economic importance. In addition, the students learn the independent handling of empirical capital market data and have at the end of the course the ability to develop also own functions and routines, for example for EViews.

### Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English
creditable for bonus
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### Module Catalogue for the Subject

**China Business and Economics**

**Master's with 1 major, 120 ECTS credits**

<table>
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<th>Module title</th>
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### Contents

The course covers long-run aspects of macroeconomics. We start with a review of the facts of long-run growth and a review of the Solow growth model. The lecture then focuses on the infinite-horizon Ramsey-Cass-Koopmans model and on endogenous growth theory. Applications of this framework involving urban and regional growth, resources and the environment will be discussed, time permitting.

**Outline of syllabus**

I Facts and the Solow growth model
II Infinite-horizon Ramsey-Cass-Koopmans model
III Endogenous growth
IV Human capital, social infrastructure and beyond
V Applications (urban and regional growth; growth, resources and the environment)

**Reading:**
The course draws strongly on the following textbook:
We will also use journal articles and research papers at several points of the lecture.

**Intended learning outcomes**

Students acquire a working knowledge of the key models and analytical tools of advanced macroeconomics. This enables them to identify the key forces that determine the determinants of income levels and growth rates of incomes, to make informed policy analysis and statements and to critically evaluate current controversies and developments as well as to conduct their own research.

**Courses** (type, number of weekly contact hours, language — if other than German)

| Ü (2) + Ü (2) |

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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### Module: Econometrics 1

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**Description:**
This module deals with the basic concept and methodology of the ordinary least squares (OLS) regression model. In particular, model assumptions and properties are discussed and formally motivated. In addition, the module examines linear restrictions on the models explanatory variables as well as dummy variables and introduces tests to verify simple and multiple linear restrictions.

Linear algebra is used as formal aid.

**Outline of syllabus:**
1. Random variables
2. Important distributions
3. Point estimates
4. Simple linear regression model
5. Model assumptions
6. Model properties
7. Simple hypothesis tests
8. Multiple linear regression model
9. Linear restrictions
10. Dummy variables
11. Multiple hypothesis tests

**Intended learning outcomes:**
The students acquire knowledge of the basics, concepts and methods used in the classical linear regression model and understand the role of econometrics in science and data analysis. In particular, they learn how to analytically derive, calculate and interpret the coefficients, standard errors and p-values of a classic regression output of the multiple regression model. Furthermore, they are able to state and motivate formally the assumptions and properties of OLS and know how to deal with transformed and dummy variables. Additionally, students are able to test multiple linear restrictions on the parameters and are able to apply these tests to real economic, business and social science questions.

The competences acquired in this course serve as a prerequisite for "Econometrics II", "Econometrics III", "Microeconometrics" and "Financial Econometrics".

**Courses**
V (2) + Ü (2)

**Method of assessment**

- a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
- Language of assessment: German and/or English
- creditable for bonus

**Allocation of places**
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**Additional information**
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Referred to in LPO I (examination regulations for teaching-degree programmes)
### Module: Econometrics 2

**Abbreviation:** 12-M-OE2-161-m01

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**Module coordinator:** holder of the Chair of Econometrics

**Module offered by:** Faculty of Business Management and Economics

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**Duration:** 1 semester

**Module level:** graduate

**Contents**

**Description:**
This module deals with the basics, concepts and methods of the generalised least squares (GLS) framework. Partly as a motivation for the GLS model and partly for its own right, different specification and data problems as well as violations of model assumptions of the OLS estimator (as introduced in "Ökonometrie I" ("Econometrics I")) are discussed. This includes multicollinearity, a test for structural breaks, heteroskedasticity and autocorrelation. Linear algebra is used as formal aid.

**Outline of syllabus:**
1. Specification analysis
2. Multicollinearity
3. Heteroskedasticity
4. Autocorrelated disruptive terms
5. Generalised least squares (GLS)

**Intended learning outcomes**

Students acquire essential knowledge of the fundamentals, methods and concepts for estimating the generalised linear regression model (GLS) and can apply and interpret it. They are sensitized for specification problems, data problems and violations of the assumptions of the classical linear model (OLS) so that they are able to recognize, to assess and therefore adequately deal with these problems in theory and practice. This enables them to critically assess the use of the estimation methods in scientific work and to work independently on adequate implementation of empirical analyzes to answer selected (economic) scientific issues if available data with the above-mentioned involve problems. The competences acquired in this course serve as a prerequisite for "Econometrics III", "Microeconometrics" und "Financial Econometrics".

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Econometrics 3 | 12-M-OE3-161-m01

Module coordinator | Module offered by
holder of the Chair of Econometrics | Faculty of Business Management and Economics

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Contents

Description:
This module deals with advanced econometric methods and concepts based on the classical and the generalised least squares estimator discussed in Ökonometrie I and II (Econometrics I and II). In particular, this includes the instrumental variable (IV) estimator, the generalised method of moments (GMM) estimator, distributed lag models as well as basic methods and concepts used in uni and multivariate econometric times series analysis, including (non)stationarity, integration, cointegration. Linear algebra is used as formal aid.

Outline of syllabus:
1. Error-in-variables
2. IV estimation
3. Generalised least squares estimation
4. Distributed lag models
5. Stationary uni and multivariate processes
6. Deterministic and stochastic trends
7. Integrated and cointegrated processes

Intended learning outcomes
The students acquire thorough understanding of advanced methods and concepts in econometrics. They are familiarized with diverse error-in-variables issues and capable of handling them appropriately. After the course, students understand the generalized methods of moment (GMM) and the instrumental variable (IV) estimator to an extent that they can discuss their pros and cons, apply these to selected questions in quantitative economics, and understand scientific papers using these methods. Furthermore, they become acquainted with selected time series issues, such as distributed lag models, non-stationarity, spurious correlation, and cointegrated processes, enabling them to conduct a comprehensive time series analysis. In brief, the course enables students to apply the above mentioned methods and concepts to real life questions, assess their appropriateness, and address their theoretical and practical benefits and shortcomings.

Courses
(type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English
creditable for bonus

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title: Financial Statement Analysis and Business Valuation

Abbreviation: 12-M-UA-161-m01

Module coordinator: holder of the Chair of Business Management and Accounting

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: Numerical grade

Only after success completion of module(s): --

Duration: 1 semester

Module level: Graduate

Other prerequisites: --

Contents:

Content:
Underlying value is referred to as fundamental value, the analysis of information about fundamental value is referred to as fundamental analysis. This module discusses fundamental analysis. Fundamental analysis was developed as a matter of appropriate financial statement analysis.

Outline of syllabus:
1. Introduction: investing, valuation and financial statements
2. How financial statements are used in valuation
4. Viewing business through the financial statement lens
5. Analysis of the balance sheet and income statement
6. Analysis of the cash flow statement
7. Analysis of profitability
8. The value of operations and the evaluation of enterprise price-to-book-ratios and price-earnings-ratios

Reading:

Intended learning outcomes:
The students should be able to analyze financial statements and to value businesses and business strategies using the best technologies available. They should be able to sort out what are good methods, i.e. practical as well as conceptually sound, and what are poor ones. They should demonstrate their knowledge in applying the methods on real cases.

Courses (type, number of weekly contact hours, language — if other than German):
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus):
Written examination (approx. 60 to 120 minutes)
Language of assessment: German and/or English
Creditable for bonus

Allocation of places:
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Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
--
### Module title
**Advanced Auditing**

### Abbreviation
12-M-WPF-161-m01

### Module coordinator
holder of the Chair of Business Management and Accounting

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

## Contents

### Content:
The course discusses business-risk oriented financial statement audits according to International Standards on Auditing (IASs). Selected topics of testing theory are also addressed.

### Outline of syllabus:
1. Review process
   - Conditions, order taking, audit planning, risk model-based testing methods
   - Development of the risk-based audit approach
   - Fraud and going concern
   - Judgment, reporting and documentation
2. Testing theory
   - Overview of the state of research
   - The auditor’s independence
   - Audit fees, concentration, competition

### Reading:
Other reading to be specified in class.

### Intended learning outcomes
After completion of the module "Auditing for advanced" students can
(i) represent the risk-based audit approach, establish and analyze critical;
(ii) analyze selected complex audit issues on the basis of national and international audit standards and, based largely develop self-directed solutions;
(iii) judge selected research papers examining theory independently and, building design research or application-oriented projects.

### Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 to 120 minutes)
Language of assessment: German and/or English creditable for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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<td>Agency Theory</td>
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**Module coordinator**
holder of the Chair of Business Management, Banking and Finance

**Module offered by**
Faculty of Business Management and Economics

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**Contents**

**Content:**
This course deals with the fundamentals of agency theory and financial contracting with information symmetric and information asymmetric.

**Outline of syllabus:**
1. Agency theory
2. Financial contracting

**Intended learning outcomes**

After completing the course "Agency Theory and Financial contracting", the students will be able
(i) to understand the fundamentals of agency theory and solve problems concerning optimal financial contracting given e.g. different capital endowments;
(ii) to understand the central problems of controlling work assignments in theory and solve basic case studies;
(iii) to generate and evaluate financial contracting given a non-trivial risk allocation and the resulting agency problems.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Financial Institutions and Financial Regulation | 12-M-B3-161-m01

Module coordinator | Module offered by
holder of the Chair of Entrepreneurship and Management | Faculty of Business Management and Economics

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Duration | Module level | Other prerequisites
1 semester | graduate | -- |

Contents

This module will be discontinued, no courses are offered currently or will be offered in future.

This may be due to one of the following reasons:

- the module belongs to a version of the examination regulations that no longer has any enrolled students
- the lecturer who offered the course is no longer employed at the University of Würzburg
- the contents are no longer taught and were substituted with comparable offers

For more information, please contact the Office of the Dean of Studies of the Faculty of Business Management and Economics.

Intended learning outcomes

Due to the lack of relevance, no learning outcomes description is available because no courses are held for this module.

Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 120 minutes)
Language of assessment: German and/or English

Allocation of places

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Additional information

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<td>Faculty of Business Management and Economics</td>
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**Contents**

This module offers a cross-sectional view of business taxation by means of case studies which will be prepared by participants in advance and will be discussed in class. The focus will be on German income taxation, income calculation for tax purposes, taxation of partnerships as well as tax problems of foreign activities of German companies.

**Intended learning outcomes**

Students deepen their knowledge of the German tax law. They are enabled to solve complex tax problems on their own.

**Courses** (type, number of weekly contact hours, language — if other than German)

S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 120 minutes)
Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
---|---
International Taxiation | 12-M-IB-161-m01

Module coordinator | Module offered by
 holder of the Chair of Business Taxation | Faculty of Business Management and Economics

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Contents

The module discusses tax aspects (legal facts as well as economic effects) of cross-border business activities. Students become familiar with the principles of international taxation, relevant aspects of German income tax law, the function of double taxation treaties as well as recent developments of taxation within the European Union (mostly triggered by the Court of Justice of the European Union). The topics are introduced in the form of lectures. Complex case studies are used for an in-depth discussion of selected aspects.

Intended learning outcomes

After completion of the module students are able
(i) to assess tax issues of cross-border business activities and develop structured solutions;
(ii) to assess the economic effects of rules of international tax law on its own;
(iii) systematically apply double tax treaties.

The students have knowledge of the basics of international taxation and the German international tax law. They are able to judge and to analyze, using the relevant sources of law complex, case studies on the taxation of cross-border business activities independently and to develop design proposals for the solution.

Courses (type, number of weekly contact hours, language — if other than German)

S (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages), presentation of term paper (approx. 20 minutes), weighted 3:2
Assessment offered: To be announced
Language of assessment: German and/or English
credited for bonus

Allocation of places

12 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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### Module title
Tax-Optimized Business Organization

### Abbreviation
12-M-RFW-161-m01

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<td>holder of the Chair of Business Taxation</td>
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### Contents
The module will discuss:
- Central aspects of the choice and change of legal form during the founding phase of businesses
- The restructuring and transfer of businesses
- Static and dynamic tax burden accounts for incorporated and unincorporated businesses
- Umwandlungssteuerrecht (German conversion tax law)

The main focus will be on national cases.

### Intended learning outcomes
After completion of the module students are able
(i) to analyze and to judge fiscal determinants of a legal form decision from an economic point of view;
(ii) to analyze independently complex issues in the field of legal form and the conversion tax law and using the relevant legal sources to develop design proposals.

### Courses (type, number of weekly contact hours, language — if other than German)
S (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages), presentation of term paper (approx. 20 minutes), weighted 3:2
Assessment offered: To be announced
Language of assessment: German and/or English creditable for bonus

### Allocation of places
12 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title: Labor Market Economics
Abbreviation: 12-M-OEA-161-m01

Module coordinator: holder of the Chair of Economic Order and Social Policy
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s): --

Duration: 1 semester
Module level: graduate
Other prerequisites: --

Contents
Description:
In this course, students will acquire an in-depth understanding of the problems of the German national labour market. The course will discuss economic as well as political-economic theories that can explain the phenomenon of unemployment.

Outline of syllabus:
1. Labour market empirics
2. Why has Germany not been able, for more than two decades, to clear the labour markets?
3. What policy is best suited to tackle labour market problems?
4. How can we break through the rigid political-economic structures in our society?

Basic reading:

Intended learning outcomes
The students receive an understanding of the functioning of the labour market and its institutions. They will also be enabled to identify and to evaluate common approaches to mitigate unemployment.

Courses (type, number of weekly contact hours, language — if other than German)
Ü (2) + V (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module title

**Strategic Managerial Accounting**

### Abbreviation

12-M-INST-161-m01

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<th>Module coordinator</th>
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<tbody>
<tr>
<td>holder of the Chair of Business Management, Controlling and Accounting</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

The module focuses on controlling instruments, which are applied in the context of the strategic management of enterprises. The module covers analytical and heuristic techniques of planning and control. In the context of these techniques, instruments of target costing, life cycle analysis, value chain analysis and various portfolio techniques are discussed with regard to their theoretical foundation and fields of application.

**Intended learning outcomes**

Initially knowledge about fundamental requirements concerning instruments of decision making and behavior control within enterprises is acquired. What is more the module conveys the obtaining of knowledge about the strengths and weaknesses and therewith fields of application and limits of prevalent instruments of strategic corporate management used by practitioners.

**Courses**

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

--
### Module title
Project Management and Control

### Abbreviation
12-M-PROM-161-m01

### Module coordinator
holder of the Chair of Chair of Business Management, Controlling and Accounting

### Module offered by
Faculty of Business Management and Economics

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### Contents
The module focuses on the discussion and critical examination of instruments and methods used in the context of project management and controlling within enterprises. It covers characteristic features and structures of projects, their possible success factors, methods and instruments of the controlling and management of projects in various project phases as well as approaches to multi-project management. The theoretical basis as well as potential applications of these instruments are discussed.

### Intended learning outcomes
Initially knowledge about fundamental requirements concerning instruments of project management and controlling is acquired. What is more the module conveys knowledge about strengths and weaknesses and with fields of application and limits of commonly used instruments and methods of practitioners. Competences within the configuration and development of the project management and -controlling are obtained as well as skills within the practical use of the project management software MS Project.

### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

<table>
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<th>Module title</th>
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<td>Accounting and Capital Markets</td>
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### Contents
The module focuses on financial and management accounting, their functions, possible configurations as well as their impact on internal and external recipients under consideration of the institutional setting. In this context, an economic perspective has priority over detailed legal arrangements and regulations by the standard setters. Based on the theoretical foundations of information economics as well as decision-making and balance sheet theories, typical issues concerning cost accounting and controlling as well as financial accounting and publicity are discussed.

### Intended learning outcomes
Initially a fundamental knowledge about the conception and impact of management and financial accounting as information systems is acquired. In the following, the module mainly sharpens the understanding of the economic impacts of the configuration of management and financial accounting. What is more, extensive knowledge about possible impacts of changes in institutional general frameworks is conveyed. For example changes in valuation standards, publicity rules or regulations about the distribution of profits in enterprises and on capital markets are considered.

### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)

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# Module Catalogue for the Subject
## China Business and Economics
### Master's with 1 major, 120 ECTS credits

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<td>Tax Accounting</td>
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## Contents

This module introduces the various methods of income recognition in the German Income Tax Code (Einkommensteuergesetz, EStG). It discusses the main reporting and valuation provisions as well as the specific problems and techniques of income calculation for partnerships.

## Intended learning outcomes

Students have in-depth knowledge of tax accounting of companies and are able to solve moderate to complex problems of tax accounting in particular of sole proprietorships and partnerships using legal source.

## Courses

(type, number of weekly contact hours, language — if other than German)

| V (2) + Ü (2) |

## Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes)

Language of assessment: German and/or English creditable for bonus

## Allocation of places

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## Additional information

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## Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
Advanced VAT

Module title

Abbreviation

12-M-UF-161-m01

Module coordinator
holder of the Chair of Business Taxation

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Only after succ. compl. of module(s)
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Duration
1 semester

Module level
graduate

Other prerequisites
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Contents
The module provides students with more in-depth insights into complex national issues (e.g. holding structures) and international constellations with respect to other EU member states as well as non-EU states from a VAT point of view. The relevant rulings of the German Federal Fiscal Court as well as the ECJ are also discussed.

Intended learning outcomes
Students acquire deeper knowledge and understanding of German VAT law as well as basic skills in VAT on EU and international levels. The students are able to analyze and solve complex facts of a case from a German VAT point of view as well as to recognize problems arising from international constellations. They are able to determine the VAT-treatment using German VAT law and the European VAT directive as well as to proactively shape the facts of a case to create a favorable VAT treatment. They are able to read critically and judge primary tax literature.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination (one candidate each, approx. 20 minutes)

Language of assessment: German and/or English

creditable for bonus

Allocation of places
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Additional information
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<td>Selected Topics in Analytical Tax Research</td>
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**Contents**

This module serves the purpose of transferring credits from

- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

**Intended learning outcomes**

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

**Courses** (type, number of weekly contact hours, language — if other than German)

| V (2) + Ü (2) |

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<th>Option Pricing Theory</th>
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### Contents

**Content:**
The module deals with the nature of stock options using the Black Scholes and Binominal models. It assesses companies as well as shares as derivative financial instruments and discusses delta hedging to hedge equity portfolios.

**Outline of syllabus:**
1. Share options
2. Other financial derivatives
3. Immunising portfolios against interest rate changes

### Intended learning outcomes

After completing the course "Option pricing", the students will be able
(i) to price options using the Black-Scholes formula and the binominal model;
(ii) to understand the use of options as a part of compensation and for share hedging.

### Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 120 minutes)

Language of assessment: German and/or English

### Allocation of places

--

### Additional information

--

### Referred to in LPO I
(examination regulations for teaching-degree programmes)

--
### Module title
Theory of Social Policy

### Abbreviation
12-M-TSP-161-m01

### Module coordinator
holder of the Chair of Economic Order and Social Policy

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
The lecture "Theorie der Sozialpolitik" ("Theory of Social Policy") discusses the concept of social security and the concept of social justice. In the first part of the course, which will deal with social security, students will acquire a general overview of possible market failures in an insurance market. One chapter will then each be devoted to the introduction and characterisation of the three main branches of social insurance (pension, health and unemployment insurance). Subsequently, different options for a reform of the individual branches of social insurance will be introduced and evaluated in terms of efficiency. In the second part of the course, which will deal with social justice, different definitions of the concept of justice will be discussed in more detail. Here, the main focus will be on identifying and critically examining different criteria for the measurement of inequality in a society. In addition, efficiency-oriented justifications for redistributive policies by the government will be addressed and discussed with students.

### Intended learning outcomes
The graduate student has acquired following skills and abilities after completion of the module:
(i) Detailed knowledge of institutional foundations of the German social security system
(ii) Mechanics of an insurance market
(iii) Emergence and problems of adverse selection and moral hazard in the context of social insurances
(iv) Measurement and interpretation of inequality measures, particularly of income inequality
(v) Mechanics and welfare effects of state redistribution
(vi) The impact of state redistribution on macroeconomic variables

### Courses
(type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

### Allocation of places
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### Additional information
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<td>Incentives in Organizations</td>
<td>12-M-AO-161-m01</td>
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<tbody>
<tr>
<td>holder of the Chair of Human Resource Management and Organisation</td>
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**Contents**

The lecture "Anreize in Organisationen" ("Incentives in Organisations") is based on the principal agent theory. This theory will be used to develop financial and economic solutions to help overcome the conflict of interests between employers and employees. In addition to the most widely used theories, estimation techniques and empirical results are also introduced and discussed.

Reading list to be provided in class.

**Intended learning outcomes**

The aim of the lectures is to enable students to understand and apply advanced theories, estimation techniques and empirical results in the area incentives in organisation on the basis of scientific literature.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

**Allocation of places**

--

**Additional information**

--

**Referred to in LPO 1** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
---|---
Human Resource Management and Industrial Relations | 12-M-HRM-161-m01

Module coordinator | Module offered by
holder of the Chair of Human Resource Management and Organisation | Faculty of Business Management and Economics

ECTS | Method of grading | Only after succ. compl. of module(s)
---|---|---
5 | numerical grade | --

Duration | Module level | Other prerequisites
---|---|---
1 semester | graduate | --

Contents
The lecture "Human Resource Management und Industrielle Beziehungen" ("Human Resource Management and Industrial Relations") introduces advanced theories, estimation techniques and empirical results from the areas of human resources and institutional frameworks such as industrial relations. Reading list to be provided in class.

Intended learning outcomes
The aim of the lectures is to enable students to understand and apply advanced theories, estimation techniques and empirical results in the area human resource management and industrial relations on the basis of scientific literature.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
20 places. There are no restrictions with regard to available places for students of the Master's degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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<thead>
<tr>
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<td>Dean of the Faculty of Business Management and Economics</td>
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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

| S (2) |

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

[a) written examination (approx. 120 minutes) and b) talk (approx. 30 minutes), weighted 3:2] or [a) written examination (approx. 120 minutes) and b) presentation (approx. 15 minutes) and c) written elaboration of presentation (approx. 10 pages), weighted 3:1:1]

**Allocation of places**

30 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO** (examination regulations for teaching-degree programmes)

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## Module: Work and Information

### Module Details

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### Duration

1 semester

### Module Level

Graduate

### Other Prerequisites

--

### Contents

This module discusses relevant principles, concepts and applications of business information processing and its impact on organisational and process structures in today's business world.

### Intended Learning Outcomes

The expertise gained from other modules related to business management issues can be interpreted and classified in a certain way by participating in this module. For decisions in regards to human resources planning, investment, and a company's strategy, the students will get to know all the relevant concepts and interdependencies, which come with taking information processing into account as the so called "fourth" factor of production.

### Courses

(V, 2)

### Method of Assessment

- **a)** written examination (approx. 60 minutes) or **b)** oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)

Language of assessment: German and/or English

### Allocation of Places

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### Additional Information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<table>
<thead>
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<td>Advanced Microeconomics</td>
<td>12-M-AM-161-m01</td>
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<td>graduate</td>
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**Contents**

This course deals with essential microeconomic methods and problems at an advanced level (e.g. Mas-Colell, Whinston, Green: Microeconomic Theory). As this is a huge field, the course will concentrate on two or three topics such as:

1. Game theory
2. Principal-agent models
3. Theory of auctions
4. General equilibrium theory
5. Mechanism design

**Intended learning outcomes**

After completing the course students are able to:

1. explain essential findings of microeconomic theory,
2. apply the involved methods to given simple examples on their own,
3. recognize, in which real life situations and how the results can be applied.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

--

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
Module title: Common European Labour Market
Abbreviation: 12-M-EW-161-m01

Module coordinator: holder of the Chair of Economic Order and Social Policy
Module offered by: Faculty of Business Management and Economics

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Duration: 1 semester
Module level: graduate

Contents

Description:
This course provides an overview of the current situation on the European labour markets, their institutions as well as common and country-specific regulations in the area of structural and social policy. In addition, students are introduced to economic theories that can explain the concentration of economic activity.

Outline of syllabus:
1. European integration - an introduction
2. European labour markets - overview and explanations
3. The common European labour market - European regulations
4. The impact of European structural funds
5. Public cluster policy - a new miracle solution?

Basic reading:

Intended learning outcomes
The students gain knowledge about the impact of the process of the European Integration on the national labour markets. They receive an overview of the possible labour market measures and they can discuss approaches aimed to reduce income disparities within the European Union. Additionally the students will be enabled to understand the emergence of geographically and economically concentrated areas. Subsequently possible public policies to intervene in the process of concentration are evaluated.

Courses (type, number of weekly contact hours, language — if other than German)
Ü (2) + V (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
20 places. There are no restrictions with regard to available places for students of the Master's degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
Module title | Abbreviation
---|---
Strategic Marketing | 12-M-SM-161-m01

Module coordinator | Module offered by
holder of the Chair of Business Management and Marketing | Faculty of Business Management and Economics

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Duration | Module level | Other prerequisites
1 semester | graduate | -- |

Contents

Description:
The module raises awareness in students of the relevance and necessity of strategic management in a competitive and dynamical competitive process.

Content:
Based on the marketing strategies as well as the stakeholder and entrepreneurship approaches, this module discusses the roots of the concept of strategy in marketing based on Drucker, Porter, Ansoff and Mintzberg. The focus of the module is on thinking in competitive advantages, which is directly related to responsible leadership.

Outline of syllabus:
1. Competitive dynamics requires strategy and leadership
2. Marketing strategies, stakeholder management and entrepreneurship
3. Objectives and tasks of corporate governance in management practice
4. Competitive forces, strategies and benefits according to Michael Porter
5. Growth strategies and marketing myths
6. Future technologies, new businesses and dynamic capabilities
7. Nature and principles of responsible management

Reading:
Intended learning outcomes

The students have a deeper understanding of the sustainable corporate management and have the basics of the competitive process and competitive dynamics available. In addition, they can use the acquired knowledge, while taking into account the conventional problems of the strategic and sustainable management, to solve business case studies on their own.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places

Additional information

Referred to in LPO I (examination regulations for teaching-degree programmes)
Module title
Empirical HR Research with Stata

Abbreviation
12-M-EPF-161-m01

Module coordinator
holder of the Chair of Human Resource Management and Organisation

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Only after succ. compl. of module(s)
--

Duration
1 semester

Module level
graduate

Other prerequisites
--

Contents
The seminar "Empirische Personalforschung" ("Empirical Personnel Economics") introduces and discusses the most important estimation problems and their application in the software package STATA. In addition, students learn, with the help of basic problems of personnel economics, how estimation programs are programmed in STATA. Reading list to be provided in class.

Intended learning outcomes
The aim of the seminar is to enable students to understand and apply the most important estimation programs and their application in STATA with a focus on problems in personnel economics.

Courses (type, number of weekly contact hours, language — if other than German)
Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 10 pages)
Assessment offered: Once a year as announced
Language of assessment: German and/or English

Allocation of places
12 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title | Management and Leadership in Organizations
---|---
Abbreviation | 12-MFO-161-m01

Module coordinator | holder of the Chair of Business Management and Business Information Systems
Module offered by | Faculty of Business Management and Economics

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Contents

Part I:
The complexity of the modern work environment and the constantly changing organisational structures of companies lead to a demand for young managers with a high diversity of expertise that are able to play their part in managing the organisational world. The lecture will provide students with an insight into the characteristics, tasks and instruments as well as the challenges of management in organisations and situations that are becoming ever more complex.

Outline of syllabus:
- Introduction -- Power in the daily management routine
- Fundamentals of management in complex organisations
- Tasks and instruments of management
- Leadership in an intercultural context
- Assurance of employability
- Conclusion -- Management of supervisors and colleagues

Part II:
Today's world of work is characterised by continuous change in a global context. Mergers, integrations and acquisitions - these are key terms in this context. The majority of change processes does not have the desired effect or even fails. This is not least due to the fact that not enough attention is paid to the complexity of these processes and to employees. The support and integration of successful change processes is a central responsibility of managers as well as a complex and central task that requires sound preparation.

Outline of syllabus:
- Introduction - typical change scenarios
- Psychological basics and concepts
- Approaches and control in change projects
- Measures and instruments of change management
- The role of management
- Conclusion - example of application acquisitions and cases

Intended learning outcomes

Part I: Course objectives:
- Provide a widespread insight into the current status of theory and practice regarding management in complex organizations
- Introduction of essential tasks and instruments of managers and their apply to authentic cases.
- To illustrate and reflect the tensions of management in complex situations and international context

Part II: Course objectives:
- Provide a widespread insight into the current status of theory and practice regarding changes
- Introduction, suitability of daily use and critical reflection of essential concepts, models and methods
- Foster the understanding for the necessity, complexity of changes as well as their constraints and barriers.

Courses (type, number of weekly contact hours, language — if other than German)

V (2)
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Module title: IT-Management

Abbreviation: 12-M-ITM-161-m01

Module coordinator: holder of the Chair of Business Management and Business Information Systems

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Only after succ. compl. of module(s): --

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:

Content:
This course provides students with an in-depth overview of aims, tasks and appropriate methods of IT management.

Outline of syllabus:
1. Organisation and distinction
2. IT strategy
3. IT organisation
4. Management of IT systems
5. Enterprise Architecture Management
6. IT project management
7. IT security
8. IT law
9. IT controlling

Reading:
- Tiemeyer: Handbuch IT-Management, Munich.
- Hanschke: Strategisches Management der IT-Landschaft, Munich.

Intended learning outcomes:

After completing the course "IT Management", students will be able to
1. overview the different aspects to be considered regarding a purposeful IT management;
2. understand and apply appropriate methods and tools;
3. independently perform system search and selection in a team project (only after participation in the practice lessons).

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)

Language of assessment: German and/or English creditable for bonus

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)

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</table>

**Contents**

Content:
This course provides students with an in-depth overview of the structure and the application areas of business management information systems in enterprises and public institutions.

Outline of syllabus:
1. What is software: concepts, categories, application
2. Software life cycle: duration, phases, steps
3. As-is analysis: tasks, problems
4. To-be concept: system design, data design, dialog design, function design
5. Object orientation: paradigm shift
6. Change management: meaning, methodologies, project management
7. Office automation: tasks, areas of application

**Intended learning outcomes**

After completing the course "Integrated Information Processing", students will be able to
(i) understand the importance of integration in enterprises, especially in information systems;
(ii) assess the progress of development of a software project, estimate cycle costs, know and consider requirements, which brings a software implementation with;
(iii) select the correct procedures or practices in an as-is analysis and target conception and practically apply (with participation in the exercise);
(iv) understand the importance of change management and project management and know the appropriate methods for specific applications.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English
creditable for bonus

**Allocation of places**

--

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module title** | **Abbreviation**
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E-Business Strategies | 12-M-IBS-161-m01

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**Contents**

The lecture provides an overview of the relationships between the advent of web-based platforms (electronic markets, Web 2.0 etc.) and the strategic management of a company.

**Intended learning outcomes**

The module provides students with knowledge of:

(i) Theoretical concepts of strategy development and implementation in e-business context;  
(ii) The strengths and weaknesses of different frameworks and approaches as well as the conditions for their meaningful application;  
(iii) Transfer of concepts to other situations of entrepreneurial studies or work.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)  
Language of assessment: German and/or English  
creditable for bonus

**Allocation of places**

40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
---|---
Business Software 2: Enterprise- Resource-Planning-Systeme | 12-M-ERP-161-m01

Module coordinator | Module offered by
---|---
holder of the Chair of Business Management and Business Information Systems | Faculty of Business Management and Economics

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Contents

Content:
This module provides students with an overview of the structure of business information systems in width as well as the selection and implementation of business information systems in organisations.

Outline of syllabus:
1. Integrated information systems: integration, standard software, system architectures, operating models
2. Selection of integrated information systems: methods, cost-benefit analysis
3. Implementation of integrated information systems: project management, project organisation, project marketing

The lecture will be accompanied by an exercise that will present students with an opportunity to access, in small groups, the enterprise resource planning system operated by the Chair in its ERP laboratory and to work with the software, dealing with a wide variety of business processes.

Intended learning outcomes

After completing the course "Business Software 2", students will be able to
1. differentiate between system architectures and -philosophies;
2. understand the interaction of business processes;
3. come to a selection decision for an ERP system using a structured approach and compare different ERP systems;
4. execute business tasks and processes in an ERP system independently (after participation in the practice lessons).

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes) or c) term paper (approx. 15 to 20 pages)

Assessment offered: Once a year, summer semester

Language of assessment: German and/or English creditable for bonus

Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)
### Module title

**Decision Support Systems**

### Abbreviation

12-M-DSS-161-m01

### Module coordinator

holder of the Chair of Information Systems Engineering

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

numerical grade

### Only after succ. compl. of module(s)

--

### Duration

1 semester

### Module level

graduate

### Other prerequisites

--

## Contents

The course discusses advanced approaches for modelling and solving decision problems in business settings. The acquired insights are used to design and implement decision support systems using standard software tools.

## Intended learning outcomes

After successfully completing the course, students should be able to

- Understand the structure of classic business decision problems
- Isolate key elements from general problem descriptions and convert them to quantitative decision models
- Solve different classes of optimization problems (linear, network, integer, multi-objective, non-linear, stochastic)
- Implement spreadsheet-based decision support systems

## Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

## Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)

Language of assessment: German and/or English

creditable for bonus

## Allocation of places

40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master’s students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

## Additional information

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## Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
Module title: Information systems research  
Abbreviation: 12-M-ISR-161-m01

Module coordinator: holder of the Chair of Information Systems Engineering
Module offered by: Faculty of Business Management and Economics

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Duration: 1 semester  
Module level: graduate  
Other prerequisites: --

Contents:
The course provides an overview of theoretical scientific foundations, theories, research topics and methods of international research in business informatics.

Intended learning outcomes:
The module provides students with knowledge of:
(i) Exploration of classical themes of WI / IS research;
(ii) Getting to know the relevant paradigms, theories and methods;
(iii) Recognition of the interfaces to other areas of business administration and management practice;
(iv) Gain experience in finding and evaluation of scientific literature.

Courses:
V (2) + Ü (2)

Method of assessment:
a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)
Language of assessment: German and/or English

Allocation of places:
40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title | Mobile and Ubiquitous Systems
---|---
Abbreviation | 12-M-MUS-161-m01

Module coordinator | holder of the Chair of Information Systems Engineering
Module offered by | Faculty of Business Management and Economics

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<td>1 semester</td>
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</table>

**Contents**

The course will provide students with an overview of basic technologies and business applications of mobile and ubiquitous computing. Exercises running in parallel to lectures will present students with an opportunity to gain experience with mobile development platforms.

Prerequisite for participation in this module: knowledge of the basics of e-business; basic experience with software development tools would be an asset for exercises.

**Intended learning outcomes**

The module provides students with knowledge of:

(i) Mobile Infrastructure
(ii) Mobile Business
(iii) The Auto-ID technologies
(iv) Smart Metering
(v) Sensor networks and localization systems

**Courses** (type, number of weekly contact hours, language — if other than German)

Ü (2) + V (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

--

**Additional information**

--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
Module title | Supply Network Information Management
---|---
Abbreviation | 12-M-SCIM-161-m01

Module coordinator
holder of the Chair of Business Management and Business Information Systems

Module offered by
Faculty of Business Management and Economics

ECTS | 5
Method of grading | numerical grade
Only after succ. compl. of module(s) |
Duration | 1 semester
Module level | graduate
Other prerequisites |

Contents
Since mass production on the assembly line with continuous deliveries (supply chain) revolutionised the procurement process in the 19th century, the usage of information processing has made more flexible operations possible and the demand of customers for individualised products has made more flexible operations necessary. It has become possible to adopt a much more differentiated and sophisticated approach to the electronic supply chain and the planning of the same so that the challenge we are facing today is designing procurement networks (supply networks) that also take into account the delivery sequence for all deterministically procured parts of all suppliers. This module will discuss these conceptual fundamentals of supply management and, in particular, how the managing of procurement activities can be supported by information processing. The module will look at how well ERP systems can support these activities, how new hardware and software technologies can be used to accelerate the currently time-consuming procurement processes and how formerly isolated information systems of individual firms can be integrated into a network of supply management.

Intended learning outcomes
Students will earn an overall understanding of the complex structure of supply relationships for individual products and their dependencies for a variety of products. Student will also be trained to recognize (from the perspective of the parties involved into the production process) opportunities and to make decisions in these regards. These relations will be of crucial importance for all production-oriented managers because only a solid understanding of these relationships will help to be successful in the marketplace.

Courses

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<th>Type</th>
<th>Number of weekly contact hours</th>
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<tbody>
<tr>
<td>V (2)</td>
<td>Ü (2)</td>
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Method of assessment
written examination (approx. 60 minutes)
Language of assessment: German and/or English
creditable for bonus

Allocation of places
--

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title: Adaption and Continuous System Engineering
Abbreviation: 12-ACSE-161-m01

Module coordinator
holder of the Chair of Business Management and Business Information Systems

Module offered by
Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s): --

Duration: 1 semester
Module level: graduate
Other prerequisites: --

Contents

**Business Suite:** The constantly changing environment with its organisational and IT-oriented developments forces companies to adapt their standard business software solutions. With the help of dynamic adaptation (Continuous System Engineering), this process of change can be supported effectively and efficiently. This module discusses both the systematic implementation of adaptation steps (so-called customising) using the example of the mySAP Business Suite and the concept of Continuous System Engineering using various practical examples. **Business Apps:** The course combines theory and practice in the area of cloud computing and ERP. Participants gain an insight into the architecture of the ByDesign platform and are presented with an opportunity to gain practical experience working with the corresponding software development kit.

Content:
- Fundamentals of cloud computing
- Cloud business solutions
- Architecture of the SAP Business ByDesign platform
- Platform adaption and extensibility
- Basics of software development in SAP Cloud Applications Studio
- Hands-on SDK: independently designing and developing a demo app

Intended learning outcomes

**Business Suite:** Students learn about the various ways of adapting a standard business software solution to the special requirements of a company. They also develop a fundamental understanding of the dynamic adaptation of business software libraries. Based on selected examples from the SAP Business Suite that the acquired knowledge will be deepened by using case studies. **Business Apps:** The course imparts knowledge and delivers skills in cloud computing for businesses, ERP systems architecture and software development at the example of the SAP Business ByDesign platform. The independent planning, implementation and documentation of a business app trains important core competencies of technology-oriented Business Informatics.

Courses

(type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 20 pages) or c) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)
Language of assessment: German and/or English creditable for bonus

Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)
## Module Catalogue for the Subject China Business and Economics
### Master's with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Business Processes Organisation, Business Software and Process Industries</td>
<td>12-GLP-161-m01</td>
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<td>Faculty of Business Management and Economics</td>
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### Contents
ERP systems have become key elements of successful companies. Business processes in companies can no longer be managed without using such ERP systems. In financial departments of companies, such systems have been used for a long time, but business processes e.g. for logistical tasks have so far not been supported by ERP solutions. This module explains how this issue could be resolved as well as what constraints and what dependencies have to be considered.

### Intended learning outcomes
After completing this module, students should be able to
(i) know about actual business processes in companies;
(ii) understand selected problems in the organization and design of logistical business processes and work out solutions;
(iii) know and design basic data structures and data flows of an ERP system;
(iv) map business processes within an ERP system;
(v) consider the specifics of a certain industry (e.g. the process industry) when organizing business processes;
(vi) map the core business processes within an ERP system.

### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English creditable for bonus

### Allocation of places
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
**Module title**  
Business Service Platforms 1  

| Abbreviation | 12-BSA-161-m01 |

**Module coordinator**  
holder of the Chair of Business Management and Business Information Systems

**Module offered by**  
Faculty of Business Management and Economics

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**Contents**

A next generation of enterprise systems called business service platforms is emerging using new disruptive technologies such as cloud computing, big data and mobility. These business service platforms apply the concept of product platforms to software. They will
1. be services based
2. be offered as a service in the cloud
3. address new classes of users and types of business especially in the service business
4. allow for a high degree of business adaptability and extensibility.
5. be supplemented by a broad offer of partner add-ons supporting accelerated innovation.
These new business service platforms will play a key role in the digital transformation of the software industry.

**Intended learning outcomes**

Be aware of the big business productivity progress enabled by BIS in the last 50 years. Understand the limitations of these systems in spite of the digital transformation of the software industry ahead. Be able to critically assess the business potential of new IC technologies. Understand the business demand for change. Understand the necessary organizational learning needed to leverage new technology for business change management.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English
creditable for bonus

**Allocation of places**

40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<table>
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<td>Topics in Business Information Systems 2</td>
<td>12-M-ATW2-161-m01</td>
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<td>Faculty of Business Management and Economics</td>
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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

- V (2) + Ü (2)

  Course type: alternatively S instead of V + Ü

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) presentation (15 to 20 minutes) and written elaboration (approx. 20 pages), weighted 1:2 or c) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<td>Work Order Planning for Automated Manufacturing</td>
<td>12-M-AGAF-161-m01</td>
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**Contents**

The idea of integration of business information systems is primarily practiced and developed as an ERP system in terms of business application areas, their temporal overlap (data warehouse), their spatial relationship (supply network) and connection of legal tasks (eGovernment). However, linking the commercial view of incoming customer orders with the logistic or more technical view of the scheduling of production orders and the resulting consequences for the processes is a critical success factor.

**Intended learning outcomes**

Linking research and lectures of the Institute of Robotics and Telematics as well as the orientation of the Chair of Business Integration allows students a conceptual as well as practical insight into the challenges of this in the future essential part of the operational automation development.

**Courses**

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

**Allocation of places**

--

**Additional information**

--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
**Module title**  Industrial Management 2

**Abbreviation**  12-M-LA-161-m01

**Module coordinator**  holder of the Chair of Business Management and Industrial Management

**Module offered by**  Faculty of Business Management and Economics

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**Contents**

This module analyses and classifies approaches of production planning and control. In addition, it develops methods and models of lot sizing and scheduling. The focus is on the determination of optimal production and transport volumes as well as the planning of orders and manufacturing orders.

**Intended learning outcomes**

Students learn essential concepts, principles and methods of production planning and control with emphasis on the determination of optimal production and transport volumes as well as the planning of production and order sequences. Then, based on this expertise related knowledge broadening and deepening, essential competencies are conveyed, which allow the imaging of realistic situations and problems using mathematical and quantitative models for the derivation and assessment of alternative courses of action. After completion of the module students can answer, analyze and structure questions of production planning and control, goal-oriented. They can also arrange the planning areas in the overall business context and have an in-depth overview of the production planning and control.

**Courses**  (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Course type: alternatively eLearning, S, WS

**Method of assessment**  (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 40 to 60 minutes) or b) presentation (approx. 20 minutes) and written elaboration (approx. 15 to 20 pages); weighted 1:1 or c) term paper (approx. 30 to 40 pages)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I**  (examination regulations for teaching-degree programmes)

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## Module Catalogue for the Subject
### China Business and Economics
#### Master’s with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
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<tr>
<td>Industrial Management 1</td>
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### Contents
The course addresses central issues of strategic supply management. The supply function of the company (purchasing, materials management, procurement logistics) and its strategic importance is analysed and basic methods are developed that are relevant in this area.

### Intended learning outcomes
Students learn the principles of performance-oriented optimization of all procurement activities to develop long-term, competitively sensitive potential for success. After completion of the module students are able to prepare structured, to goal-oriented analyze and to respond to performance-oriented issues of strategic procurement based on key instruments. Students are able to accurately classify the tasks of the procurement and to describe and discuss their strategic importance and dominate essential methods and procedures used in this area to apply.

### Courses
(V (2) + Ü (2))
Course type: alternatively eLearning, S, WS

### Method of assessment
(a) written examination (approx. 40 to 60 minutes) or (b) presentation (approx. 20 minutes) and term paper (approx. 15 to 20 pages); weighted 1:1 or (c) term paper (approx. 30 to 40 pages)
Language of assessment: German and/or English creditable for bonus

### Allocation of places
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
Module title: Industrial Management 3
Abbreviation: 12-M-SPM-161-m01

Module coordinator: holder of the Chair of Business Management and Industrial Management
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Duration: 1 semester
Module level: graduate
Other prerequisites: --

Contents:
This module will discuss contents and procedures of strategic production management and, in particular, planning and control concepts. Students will become familiar with the essentials of strategic production management. Theoretical and analytical models will be used for analysing both economic and ecological issues. In addition, the module will discuss principles of value structure optimisation and will develop competences regarding the development of integrated mathematical models.

Intended learning outcomes:
After completion of the module students are able to process, to analyze and answer questions of operations strategy structured and goal-oriented in a global context using appropriate methods. Furthermore, they know the main strategic tasks and objectives in production management and evaluate and apply planning and control concepts for the production in realistic application situations.

Courses:
V (2) + Ü (2)
Course type: alternatively eLearning, S, WS

Method of assessment:
a) written examination (approx. 40 to 60 minutes) or b) presentation (approx. 20 minutes) and term paper (approx. 15 to 20 pages); weighted 1:1 or c) term paper (approx. 30 to 40 pages)
Language of assessment: German and/or English

Allocation of places:
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
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Module title | Abbreviation
---|---
Advanced Operations & Logistics Management | 12-M-AOLM-161-m01

Module coordinator | Module offered by
holder of the Chair of Logistics and Quantitative Methods in Business Administration | Faculty of Business Management and Economics

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Contents
The course "Advanced Operations & Logistics Management" acquaints students with advanced methods for the planning of integrated production and logistics systems and demonstrates the application of these with the help of multiple case studies.

Intended learning outcomes
After completing this course students can
(i) analyze and evaluate integrated production and logistics systems;
(ii) develop and apply appropriate methods to plan complex production and logistics systems;
(iii) evaluate the consequences of uncertainties in processes, and
(iv) apply concepts and methods to plan uncertainties processes.

Courses
(type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 to 20 pages)
Language of assessment: German and/or English creditable for bonus

Allocation of places
--

Additional information
--

Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
### Module title
**Theory of Industrial Organization 2**

### Abbreviation
12-M-TI2-161-m01

### Module coordinator
holder of the Chair of Industrial Economics

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents

**Description:**
This course discusses vertical contracts in supply chains and their impact on competition.

**Outline of syllabus:**
1. The classic problem of double marginalisation and its solution by nonstandard contracts (resale price maintenance, nonlinear pricing (rebates), exclusive territories, exclusive dealing etc.)
2. Contracts for service
3. Common agency
4. The delegation principle
5. The commitment problem
6. Interlocking relationships
7. Foreclosure by vertical contracts or mergers

### Intended learning outcomes

After completing the course students are able to
1. (i) explain the results of theoretical industrial economics on vertical contracts;
2. (ii) apply the involved methods to given simple examples on their own;
3. (iii) recognize, in which real life situations (and how) the results can be applied;
4. (iv) analyze the impact of certain vertical contracts on competition.

### Courses (type, number of weekly contact hours, language — if other than German)
V (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
## Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Industrial Management 4</td>
<td>12-M-BE-161-m01</td>
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<table>
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<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Business Management and Industrial Management</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
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</tbody>
</table>

### Contents

This course will develop the objectives, principles and structure of electronically supported procurement processes with a special focus on catalogue-based procurement systems, electronic tendering systems, electronic (reverse) auctions, e-marketplaces, supplier relationship management systems and eSupply chain management systems.

### Intended learning outcomes

The students will be able to describe and evaluate both the potentials and goals of electronic supported procurement systems and will be able to design appropriate systems for real-life applications. Students will get insight into the essentials of operational procurement management, especially e-procurement with a focus on catalog-based procurement systems, electronic tendering systems, electronic (reverse) auctions, e-marketplaces, supplier relationship management systems and eSupply chain management systems. After completing this module, students can define and analyze the related tasks and processes and show or develop theory-based and application-oriented possible solutions at a high professional level.

### Courses

<table>
<thead>
<tr>
<th>type, number of weekly contact hours, language — if other than German</th>
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<tr>
<td>V (2) + Ü (2)</td>
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<tr>
<th>Course type: alternatively eLearning, S, WS</th>
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### Method of assessment

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<tr>
<td>a) written examination (approx. 40 to 60 minutes) or b) presentation (approx. 20 minutes) and term paper (approx. 15 to 20 pages), weighted 1:1 or c) term paper (approx. 30 to 40 pages) or d) entirely or partly computerised written examination (approx. 60 minutes)</td>
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Language of assessment: German and/or English creditable for bonus

### Allocation of places

20 places. Should the number of applications exceed the number of available places, 15 places will be set aside for students of the Master's degree programmes Business Management and International Economic Policy or Economics and 5 places will be set aside for students of the Master's degree programme Wirtschaftsinformatik (Business Information Systems).

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Global Logistics &amp; Supply Chain Management</td>
<td>12-M-GLSC-161-m01</td>
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<table>
<thead>
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<tr>
<td>1 semester</td>
<td>graduate</td>
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</table>

**Contents**

The course "Global Logistics & Supply Chain Management" acquaints students with advanced methods for the planning of global production networks and demonstrates the application of these with the help of multiple case studies.

**Intended learning outcomes**

After completing this course students can
(i) analyze and evaluate global production networks;
(ii) develop and apply appropriate methods to plan production networks;
(iii) evaluate the consequences of uncertainties in processes and apply concepts and methods to plan uncertain processes.

**Courses**

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 to 20 pages)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

--

**Additional information**

--

**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

--
### Module title
Managerial Analytics & Decision Making

### Abbreviation
12-M-MADM-161-m01

### Module coordinator
holder of the Chair of Logistics and Quantitative Methods in Business Administration

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
The course "Managerial Analytics & Decision Making" discusses quantitative methods to structure and solve a diverse set of management problems and demonstrates the application of modern methods with the help of multiple case studies.

### Intended learning outcomes
After completing this course students can
(i) better understand and structure problems;
(ii) apply important theoretical and empirical frameworks to practical problems that evaluate good and bad decision making;
(iii) implement advanced analytical methods to support decision making under risk.

### Courses
(type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 to 20 pages)
Language of assessment: German and/or English creditable for bonus

### Allocation of places
--

### Additional information
--

### Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
## Module title
Sustainability in logistics and information processing

## Abbreviation
12-M-NLI-161-m01

### Module coordinator
holder of the Chair of Business Management and Business Information Systems

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
Ecological, social and ethical factors play an increasingly important role in today's (business) world - not only for private households and enterprises but also for the national economy as a whole. This course will therefore discuss relevant issues from both points of view.

**Part A: Environmental economics and environmental policy**
- Environment and endangerment of the environment
- Environmental protection and environmental policy
- Fundamental principles of environmental economics
- Market economy instruments
- State economy instruments
- Example of application: promotion of innovation
- Example of application: ecological tax and financial reform
- Alternative economic growth

**Part B: Green Logistics and Green IT**
- Intra and inter-corporate division of labour
- Fundamental principles of ecologically and economically oriented production
- Typical changes in a globalised world concerning the environment
- Corporate environmental information systems
- Green IT measures
- Role of personal logistics for economising

### Intended learning outcomes

<table>
<thead>
<tr>
<th>Goals Part A: Environmental economics and environmental policy</th>
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</thead>
<tbody>
<tr>
<td>- Creation of environmental- and energy-political rudiments</td>
</tr>
<tr>
<td>- Explanation of economical connections based on economical questions</td>
</tr>
<tr>
<td>- Presentation of different instruments of implementation along with practical examples</td>
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</table>

<table>
<thead>
<tr>
<th>Goals Part B: Green Logistics and Green IT</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Creation of logistical and information-technological rudiments</td>
</tr>
<tr>
<td>- Explanation of economic connections based on economical questions</td>
</tr>
<tr>
<td>- Presentation of different ways of implementation along with selected practical examples</td>
</tr>
</tbody>
</table>

### Courses (type, number of weekly contact hours, language — if other than German)

| V (2) |

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

| written examination (approx. 60 minutes) |
| Language of assessment: German and/or English creditable for bonus |

### Allocation of places
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### Additional information
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<td>Analytical Information Systems</td>
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</table>

### Contents

The course provides an overview of the structure and applications of analytical information systems. A special focus is on individual quantitative methods of data analysis. A basic knowledge of statistics and data modelling is a prerequisite for participation in this module.

### Intended learning outcomes

The module provides students with knowledge of:

1. Data Warehousing & OLAP
2. Operational application areas and methods of data analysis

### Courses

<table>
<thead>
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<tr>
<td>V (2) + Ü (2)</td>
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### Method of assessment

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<th>type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus</th>
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<tr>
<td>written examination (approx. 60 minutes)</td>
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<td>Language of assessment: German and/or English</td>
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<td>creditable for bonus</td>
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### Allocation of places

40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
Module title
Business Service Platforms 2

Abbreviation
12-AGP2-161-m01

Module coordinator
holder of the Chair of Business Management and Business Information Systems

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Only after succ. compl. of module(s)
--

Duration
1 semester

Module level
graduate

Other prerequisites
--

Contents
The next generation of business service platforms leads to a transformation of traditional industrial enterprises into service businesses that generate a large proportion of value in developed economies. New ICT technologies such as cloud computing, the Internet of Things and semantic technologies will contribute to the success of these businesses in a similar way as ERP contributed to the success of industrial enterprises. But we are still at the beginning of the evolution of business service platforms, which will have to become more adaptable to support special business models and allow differentiating customer service processes.

The course will discuss different case studies on services businesses. The digital transformation of the software industry into a service industry is the most prominent of these case.

Intended learning outcomes
Be aware of the growing economic importance of the service sector. Understand that services businesses in are facing a special productivity problem, which could not be addressed by the same processes applied in manufacturing industries. Understand the new ICT technologies we have at hand today to deliver smart solutions for this problem. Be aware of the diversity of services business today where we have no evidence that a general standard can be found applicable to most subsectors similar to the standardization achieved for the manufacturing industries after twenty years of research.

Courses (type, number of weekly contact hours, language — if other than German)
V (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)
Language of assessment: German and/or English
creditable for bonus

Allocation of places
40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

Additional information
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<table>
<thead>
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<tr>
<td>Topics in Business Information Systems 1</td>
<td>12-M-ATW1-161-m01</td>
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<td>Faculty of Business Management and Economics</td>
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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

- V (2) + Ü (2)

Course type: alternatively S instead of V + Ü

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- a) written examination (approx. 60 minutes) or b) presentation (15 to 20 minutes) and written elaboration (approx. 20 pages), weighted 1:2 or c) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

--

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
Module title: Business Software 1: IS-based Enterprise Management
Abbreviation: 12-GPU-161-m01

Module coordinator: holder of the Chair of Business Management and Business Information Systems
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s): --

Duration: 1 semester
Module level: graduate
Other prerequisites: --

Contents:
Content:
This module provides students with an overview of the structure of a business information system (SAP Business ByDesign) in depth.

Outline of syllabus:
1. Integrated information systems: integration, standard software, system architecture
2. Working with standard business software
3. Consulting in integrated information systems: project management, project organisation, presentation skills

Description:
The lecture will be accompanied by an exercise that will present students with an opportunity to access, in small groups, the enterprise resource planning system operated by the Chair in its ERP laboratory and to work with the software, dealing with a wide variety of business processes.

If you would like to register for this course, please submit an application to the consultants (cover letter, CV, certificates; please also specify your degree programme and student ID number).

Intended learning outcomes:
After completing the course "Business Software 1", students will be able to
(i) understand an ERP system in its depth;
(ii) understand the interaction of business processes;
(iii) execute business tasks and processes in an ERP system independently (after participation in the practice lessons).

Courses:
(type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment:
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes) or c) term paper (approx. 15 to 20 pages)
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English creditable for bonus

Allocation of places:
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title | Abbreviation
---|---
Theory of Industrial Organization 1 | 12-M-TI1-161-m01

Module coordinator | Module offered by
holder of the Chair of Industrial Economics | Faculty of Business Management and Economics

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</table>

Contents

Theory of industrial organisation:
1. Monopoly pricing
   - Nonlinear pricing and mechanism design
   - Dynamic pricing: experience goods, durable goods
2. Oligopoly pricing
   - Static price and quantity competition in homogeneous and differentiated goods markets
   - Comparative statics
   - Equilibrium market structure
3. Dynamic competition in oligopoly markets
   - Repeated games and collusion
   - Markov perfect equilibrium and models of dynamic competition
4. Strategic behaviour by incumbent firms
   - Entry deterrence and predation
   - Signalling and reputation
5. Auctions
   - Second price auctions
   - First price auctions
6. Advertising and product design

The course will be taught in English.

Intended learning outcomes

Students which complete this class will acquire a working knowledge of advanced theoretical models of competition in oligopoly markets as well as sophisticated pricing techniques in monopoly markets. They will learn the conditions under which the predictions of these models are valid. They will become familiar with applications of advanced game theoretic tools, such as dynamic models of competition and auction theory, for studying interactions between firms in markets. By means of comprehensive exercises, they will apply the methods they learn in class to practically relevant problems. They will be in a position to read academic papers on related topics, assess the strengths and weaknesses of approach, summarize and comment on these papers and suggest possible extensions.

Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Language of assessment: German and/or English creditable for bonus

Allocation of places

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Additional information

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<table>
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<tr>
<td>Module title</td>
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<tr>
<td>Seminar: Supply Chain Competition</td>
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<table>
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<td>graduate</td>
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</table>

**Contents**

In the seminar "Supply Chain Competition", students participate in an online multi-round simulation and apply methods of operations and supply chain management.

**Intended learning outcomes**

After completing this seminar students

i. selected and applied quantitative models for procurement, production, sales and supply chain management,

ii. faced the practical problems when using real data to feed models,

iii. and understand the challenges to reach a coordinated decision in a company.

**Courses** (type, number of weekly contact hours, language — if other than German)

S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

Term paper (approx. 15 to 20 pages) and presentation (approx. 10 minutes), weighted 2:1

Assessment offered: Once a year, winter semester

Language of assessment: German and/or English

**Allocation of places**

12 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Students who already have successfully completed courses offered by the Chair of Logistics and Quantitative Methods will be given preferential consideration. (2) Among applicants with the same number of successfully completed modules, places will be allocated according to the total number of ECTS credits achieved in mandatory courses of the focus Logistik und Supply Chain Management (Logistics and Supply Chain Management) or Value Chain Management or another specialisation the applicant has selected which includes courses offered by the Chair. (3) Among applicants with the same number of ECTS credits, places will be allocated by lot.

**Additional information**

--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
**Module title** | **Abbreviation**
--- | ---
Strategic Management of Global Supply Chains | 12-M-SMGS-161-m01

**Module coordinator**
holder of the Chair of Logistics and Quantitative Methods in Business Administration

**Module offered by**
Faculty of Business Management and Economics

<table>
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**Contents**

**Description:**
In the course "Strategic Management of Global Supply Chains", students will become familiar with the basic principles of building an efficient global supply chain and will apply what they have learned working on multiple case studies.

**Intended learning outcomes**

After completing this course students (i) can apply the basic methods and concepts of supply chain management to practical settings and evaluate the results, and (ii) understand the effects of global value chains onto strategic company decisions.

**Courses**
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment**
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English creditable for bonus

**Allocation of places**
--

**Additional information**
--

**Referred to in LPO I**
(examination regulations for teaching-degree programmes)
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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global Value Management</td>
<td>12-M-GVM-161-m01</td>
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<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
</tr>
</thead>
<tbody>
<tr>
<td>holder of the Chair of Business Management and Industrial Management</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
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</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
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</tbody>
</table>

**Contents**

In this course, students will explore selected issues of procurement, production and logistics management.

**Intended learning outcomes**

In addition to the necessary expertise in the management of global value networks, in this seminar (inter-)disciplinary and social competences are taught, because these from procurement, production and logistics management at least partially independent capabilities provide a not important success factor of a successful (global and usually intercultural) cooperation to deal with the complex problems of the global value management.

**Courses** (type, number of weekly contact hours, language — if other than German)

- V (2) + Ü (2)
- Course type: alternatively eLearning, S, WS

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- a) written examination (approx. 60 to 90 minutes) or b) oral examination of one candidate each (approx. 30 minutes) or c) term paper (approx. 15 pages)
- Assessment offered: In the semester in which the course is offered and in the subsequent semester
- Language of assessment: German and/or English creditable for bonus

**Allocation of places**

- 

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Master's with 1 major China Business and Economics (2016)
### Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Seminar: Special Topics in Supply Chain Management</td>
<td>12-M-TSC-161-m01</td>
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<thead>
<tr>
<th>Module coordinator</th>
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</thead>
<tbody>
<tr>
<td>holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
<td>Faculty of Business Management and Economics</td>
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</thead>
<tbody>
<tr>
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</table>

### Contents
No information on contents available.

### Intended learning outcomes
No information on intended learning outcomes available.

### Courses (type, number of weekly contact hours, language — if other than German)
S (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 15 to 20 pages) and presentation (approx. 10 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

### Allocation of places
12 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Students who already have successfully completed courses offered by the Chair of Logistics and Quantitative Methods will be given preferential consideration. (2) Among applicants with the same number of successfully completed modules, places will be allocated according to the total number of ECTS credits achieved in mandatory courses of the focus Logistik und Supply Chain Management (Logistics and Supply Chain Management) or Value Chain Management or another specialisation the applicant has selected which includes courses offered by the Chair. (3) Among applicants with the same number of ECTS credits, places will be allocated by lot.

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
## Module Catalogue for the Subject
### China Business and Economics
#### Master’s with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>International Trade and the Multinational Firm</td>
<td>12-M-ITMF-161-m01</td>
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<thead>
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<th>Module coordinator</th>
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<tbody>
<tr>
<td>holder of the Chair of International Macroeconomics</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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### Contents

#### Description:
The course starts out with theories of international trade based on comparative advantage (Ricardo and Heckscher-Ohlin) followed by theories based on monopolistic and oligopolistic competition to explain intra-industry trade. The final part covers firm heterogeneity and multinational firms.

#### Outline of syllabus:
1. Structure of the lecture
2. Ricardian trade theory
3. Heckscher-Ohlin trade theory
4. The general neoclassical model
5. Sector-specific factors: the Ricardo-Viner model
6. New trade theory: intra-industry trade, increasing returns to scale and imperfect competition
7. Firm heterogeneity, trade and FDI
8. The multinational firm

#### Reading:

A detailed list of references with further references, journal articles in particular, will be provided with each chapter of the lecture.

### Intended learning outcomes
The students acquire the ability to critically understand the causes and drivers of world trade and the developments of specialization patterns in the global economy. They learn to analyze, discuss and defend these developments and to apply the tools and methods to evaluate controversies associated with the ongoing deepening of the international division of labor, in particular the repercussions of the global economy on national economies.

### Courses
(type, number of weekly contact hours, language — if other than German)

| Ü (2) + V (2) |

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

### Allocation of places
--

### Additional information
--
Referred to in LPO I (examination regulations for teaching-degree programmes)

-
Module title: Economic Geography
Abbreviation: 12-M-EG-161-m01

Module coordinator: holder of the Chair of International Macroeconomics
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after succ. compl. of module(s): --

Duration: 1 semester
Module level: graduate
Other prerequisites: --

Contents:
Description:
The course covers the determinants of economic activity in space: basics of urban and regional economics; the origins of the new economic geography and model tools involving mobile labour and mobile capital; applications to trade, tax and regional policy issues are examined and the empirics of agglomeration and trade are discussed.

Outline of syllabus:
1. Introduction
2. Economic activity in space: basics
3. From the new trade theory to the new economic geography
4. The core-periphery model and beyond
5. The footloose-capital model and applications
6. Housing, welfare and regional policy
7. The empirics of agglomeration and trade
8. Policy issues
9. Where to go from here?

Reading:
The course uses a combination of textbooks and journal articles. The main textbooks used are:
Krugman, P.R., 1991, Geography and Trade, MIT Press.

Intended learning outcomes:
Students acquire a knowledge of the forces which determine the allocation of economic activity in space and they learn to apply fundamental models of agglomeration to understand and analyze policy issues involving trade, taxation and regional policy questions both analytically and in an economic intuitive way.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)

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Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
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<tbody>
<tr>
<td>Trade Policy and the World Trading System</td>
<td>12-M-TP-161-m01</td>
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<td>Faculty of Business Management and Economics</td>
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<tr>
<td>1 semester</td>
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</table>

**Contents**

Content:
Based on a synopsis of the basic arguments in favour of free trade, this module provides a systematic introduction to and analysis of a number of arguments in favour of trade operations and trade policy instruments (duties, quotas etc.). The arguments that will be discussed include market power in international markets, domestic distortions, the strategic trade policy, the infant industry argument and industrial policy. The lecture will also address the political-economic causes of protectionist policies, the logic of international trade agreements as well as current issues of the world trade system.

Outline of syllabus:
1. Development of lines of the world trade system, of world trade and current issues
2. The doctrine of free trade and its challenges
3. Trade policy instruments and their effects under perfect competition
4. Competition effects of market opening
5. Native market failure: trade policy as a second, third, or ... -best
6. Trade policy in market power on the international commodity markets
7. Political economy, international integration and the world trade system

Reading:
- Key text for many sections of the course:
- Lines of development and current issues of the world trade system are described in a clear and understandable way in the following books:
- A basic knowledge of international economics is a prerequisite for participation in this course. Students can refresh their existing knowledge with the help of the two following textbooks:

**Intended learning outcomes**

Students acquire a critical understanding of the benefits of free trade and the possible displayed at various circumstances economic policy arguments. Students are placed in a position to classify current trade policy issues critically-analytically and to present their ideas verbally and economically-intuitive. Students also gain an understanding of the structure and dynamics of the world trade order.

**Courses**
(type, number of weekly contact hours, language — if other than German)

Ü (2) + V (2)
**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

---
Module title: Stochastic Models for Risk Assessment
Abbreviation: 12-RM-RW-161-m01

Module coordinator: Dean of the Faculty of Business Management and Economics
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Only after success completion of module(s)

Duration: 1 semester
Module level: graduate
Other prerequisites:

Contents:
- Etymological background of the risk concept
- Definitions of risk concepts and terminology of stochastic risk modelling: risk phenomenon, risk object, risk variable, risk source, risk factor, risk cause, direct peril, indirect peril, loss under risk, profit under risk, loss variable, profit variable, risk distribution, risk indicator, risk parameter
- Classification of business risks
- Risk policy, risk management
- Risk analysis: risk identification, risk description, risk exploration, risk-relevant measurements, risk evaluation, risk assessment, risk modelling
- Risk management: risk minimisation, risk protection, risk avoidance, risk mitigation, bearing of risk, risk prevention
- Risk control, risk monitoring
- Risk matrix, risk diagram
- Score diagram
- Stochastic risk parameters and risk measures as distribution parameters
- Probability distributions: Gaussian, Laplace, Student’s t, extreme value, logistic, exponential, Weibull, gamma, negative Gaussian, Burr, hyperbolic, generalised hyperbolic
- Elementary stochastic risk measures: variance, standard deviation, signal-to-noise ratio, coefficient of variation, Sharpe ratio, nonconformance probability, expected shortfall, shortfall probability, risk parameters under reference values, Stone family Value at Risk and Conditional Value at Risk: definition, formal representations, values under special probability distributions
- Axioms of risk measures: distribution invariance, subadditivity, superadditivity, additivity, comonotonous additivity, nonnegative homogeneity, translation invariance, convexity, continuity, coherence

Intended learning outcomes:
The student knows the schemes and concepts of risk analysis, risk assessment, risk measurement, and the theoretical background. The student knows the concepts of advanced stochastic risk modeling. In a practical business situation, the student is able to identify an appropriate scheme of risk assessment and corresponding meaningful risk measures.

Courses:
- Type: (V) + Ü (2)
- Weekly contact hours: 2 + 2
- Language:

Method of assessment:
- Type: written examination
- Scope: approx. 60 minutes
- Language: German
- Examination offered: every semester

Allocation of places:
- Number of places: 30
- Selection criteria: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

Additional information:
- --

Referred to in LPO 1 (examination regulations for teaching-degree programmes)
- --
### Module title
Economic Principles of Risk Management

### Abbreviation
12-Risk-161-m01

### Module coordinator
holder of the Chair of Economics, Information and Contract Economics

### Module offered by
Faculty of Business Management and Economics

### ECTS
5

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

## Contents

- Rational decisions under uncertainty
  1. Measures of risk aversion
  2. Mean preserving spread
  3. Axiomatic foundations of the expected utility hypothesis (Neumann/Morgenstern, Savage)
  4. Insurance contracts
  5. Optimal portfolios
  6. Adverse selection
  7. Moral Hazard
  8. Experimental evidence and alternative approaches

## Intended learning outcomes

After completing the course students are able to

1. explain the results of the economic theory of decisions under risk,
2. apply the involved methods to given simple examples on their own,
3. recognise, in which real life situations and how the results can be applied.

## Courses
(U, number of weekly contact hours, language — if other than German)

Ü (2) + V (2)

## Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)

Language of assessment: German and/or English
creditable for bonus

## Allocation of places
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## Additional information
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## Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Risk Management - Concepts and Systems</td>
<td>12-RM-KS-161-m01</td>
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<tr>
<td>holder of the Chair of Business Management and Accounting</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
<td>graduate</td>
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</table>

**Contents**

**Concepts:** The course will provide students with an overview of the main goals, contents, methods and instruments of opportunity and risk management in industrial and commercial enterprises. **Systems:** The course will provide students with an overview of the design and functionality of essential information systems for risk management.

**Intended learning outcomes**

Concepts: After completion of the module students have a sound understanding of basic concepts, processes, methods and tools of risk management. They are able to justify the duties and functions of risk management in the company in theory and practice. They can also evaluate proposed solutions for the design of a risk management system, analyze selected issues of risk management and building on that, develop their own solutions. Systems: After completing this module, students can

(i) judge legal, organizational and methodological requirements for the implementation of risk management processes in a risk management information system (RMIS);
(ii) understand the technical basis for RMIS;
(iii) estimate the different characteristics of various information systems for the RM;
(iv) understand the workings of RMIS.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)
Language of assessment: German and/or English creditable for bonus

**Allocation of places**

25 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module title**  | **Abbreviation**  
---|---
Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)  | 12-Wipr1-F-161-m01

**Module coordinator**  | **Module offered by**  
---|---
holder of the Chair of Business Management and Accounting  | Faculty of Business Management and Economics

**ECTS**  | **Method of grading**  | **Only after succ. compl. of module(s)**  
---|---|---
5  | numerical grade  | --

**Duration**  | **Module level**  | **Other prerequisites**  
---|---|---
1 semester  | undergraduate  | --

**Contents**

Content: This module is based on introductory courses in the areas of financial and managerial accounting and includes essential aspects of corporate financial accounting. It delivers a systematic presentation and interpretation of financial reporting standards according to the Handelsgesetzbuch (German Commercial Code, HGB) and International Financial Reporting Standards (IFRS). In addition, it introduces students to financial statement analysis methods.

Outline of syllabus: Fundamentals of financial statements; purpose and basic assumptions of financial accounting; recognition, valuation and presentation of assets, liabilities and equity; financial statement analysis.

Reading:
Baetge, J./Kirsch, H-J./Thiele, St.: Bilanzen, Düsseldorf.

**Intended learning outcomes**

The students have a deeper understanding of business fundamentals in accounting according to national (HGB) and international (IFRS) principles. They can systematically arrange and play with the knowledge and apply the acquired knowledge, i.e. resolve accounting and financial statement analysis problems of medium difficulty.

**Courses** (type, number of weekly contact hours, language — if other than German)

Ü (2) + V (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 to 120 minutes)
creditable for bonus

**Allocation of places**  
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**Additional information**  
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<table>
<thead>
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<th>Module title</th>
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<tr>
<td>Stochastic Models for Risk Analysis</td>
<td>12-RM-RA-161-m01</td>
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<td>Dean of the Faculty of Business Management and Economics</td>
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**Contents**

- Point and interval estimation for the value at risk
- Point and interval estimation for the conditional value at risk
- Prediction of value at risk in time series
- Risk of forecasts in time series, in particular exponential smoothing under covariates
- Conditional heteroscedasticity: ARCH, GARCH, EGARCH, DVEC, BEKK, DCC
- Aggregated losses and their empirical analysis
- Empirical analysis of statistical distributions
- Nonparametric bounds for the value at risk and conditional value at risk
- Market model: definition, derivation, parameters, empirical analysis
- Capital asset pricing model: definition, parameters, empirical analysis
- Asset portfolios: definition, risk parameters
- Estimation of portfolio parameters: variance, value at risk, conditional value at risk, shortfall
- Optimum portfolios: concepts, theory, numerical analysis

**Intended learning outcomes**

The student is able to estimate risk measures and the parameters of risk models from data. In particular, the student knows software packages and routines which enable empirical risk evaluation in a business context.

**Courses** (type, number of weekly contact hours, language — if other than German)

- Ü (2) + V (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- written examination (approx. 60 minutes)

**Allocation of places**

30 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master’s students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<table>
<thead>
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<tr>
<td>Selected Topics in Financial Accounting and Auditing</td>
<td>12-M-ATRW-161-m01</td>
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<tbody>
<tr>
<td>holder of the Chair of Business Management and Account-</td>
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Contents

No information on contents available.

Intended learning outcomes

No information on intended learning outcomes available.

Courses (type, number of weekly contact hours, language — if other than German)

S (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 to 120 minutes)
Language of assessment: German and/or English
creditable for bonus

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

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<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Public Debt</td>
<td>12-M-F2-161-m01</td>
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**Module coordinator**  
holder of the Chair of Public Finance

**Module offered by**  
Faculty of Business Management and Economics

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<th>ECTS</th>
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**Duration**  
1 semester

**Module level**  
graduate

**Other prerequisites**  
--

**Contents**

**Description:**  
The module provides an introduction to some specific issues of public debt that are in the focus of the public and scientific debate.  
Reading: lecture notes provided by Chair.

**Outline of syllabus:**
1. Measurement of public debt  
2. Growth effects of public debt  
3. Intergenerational effects of public debt  
4. Public debt in open economies  
5. Neutrality of public debt  
6. Political economy of public debt  
7. Theory of sovereign debtors

**Intended learning outcomes**

After completing the course "National Debt" students are able to distinguish and discuss the most important measurement concepts and problems of public debt. They can discuss the growth and distributional consequences using simple equilibrium models of closed and open economies. They can evaluate the relevance of Ricardian neutrality and know the political economy explanations of rising debt levels and debt overhangs in specific countries.

**Courses**

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

**Allocation of places**  
--

**Additional information**  
--

**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

--
# Module Catalogue for the Subject
## China Business and Economics
### Master’s with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Monetary Policy and the Financial System</td>
<td>12-M-EG1-161-m01</td>
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<thead>
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<tr>
<td>holder of the Chair of Monetary Policy and International Economics</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<td>1 semester</td>
<td>graduate</td>
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</table>

### Contents

The course deals with the following topics:

1. Intertemporal allocation -- How do households and firms take an optimal decision regarding investments and savings? Why are financial markets efficient? What is the meaning of financial accounting?
2. Banking, financial markets and crisis -- What are the main functions of banks? What are the roles of banks in an economy? What are the reasons and solutions for liquidity and solvency problems of banks?
3. Macroeconomic analysis of banks -- Banks as intermediaries vs. originators of saving deposits. Macro models of banking -- The role of banks during the financial crisis.
4. Money demand -- What are the key determinants of money demand?
5. The monetary transmission channel -- Connection between monetary policy and the real economy in the BMW model. Description of the basic model. Extension of the basic model of fiscal policy.
6. Deflation -- Consequences of deflation on macro variables on the basis of different models.

### Intended learning outcomes

By completing this course, students receive a profound understanding of theory and practice of the monetary policy and the financial system. Next to a profound knowledge of banking in general, students learn the monetary transmission channel. Students will be able to analyze these issues based on theoretical models as well as the international historical experience.

### Courses

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<th>type, number of weekly contact hours, language — if other than German</th>
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### Method of assessment

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<tr>
<td>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) Language of assessment: German and/or English</td>
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### Allocation of places

30 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

--

### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
Module title | Abbreviation
---|---
Monetary Policy, Foreign Exchange Markets, and the International Monetary System | 12-M-EG2-161-m01

Module coordinator | Module offered by
holder of the Chair of Monetary Policy and International Economics | Faculty of Business Management and Economics

ECTS | Method of grading | Only after succ. compl. of module(s)
--- | --- | ---
5 | numerical grade | --

Duration | Module level | Other prerequisites
--- | --- | ---
1 semester | graduate | --

Contents

The course deals with the following topics:

The foreign exchange market:
Functioning of foreign exchange markets; market structure, players and evolution; FX transactions; hedging and speculation with FX.

Exchange rate economics:
Theoretical background and empirical validity of covered interest parity (CIP), uncovered interest rate parity (UIP) and purchasing power parity (PPP); Monetary approach: Flexible price monetary model and sticky price (Dornbusch-) overshooting model; Balassa-Samuelson effect; FX valuation via the PPP and the macroeconomic balance approach; Real effective exchange rates; Empirical validity of the exchange rate theories; Exchange rates and the current account.

Exchange rate regimes and monetary policy in open economies:
Classification of exchange rate regimes; the policy trilemma in open economies; historical development of the international monetary system; central bank interventions on the FX market.

Modelling open economy macroeconomics at the intermediate level:
Implications of the Mundell-Fleming model for monetary and fiscal policy under fixed and flexible exchange rates.
The BMW (IS-MP-PC) model of the open economy and its implication for monetary and fiscal policy under fixed and flexible exchange rates; optimum currency areas in the BMW model and in practice.

Currency crises:
International experience with currency crises since the 1970s; modelling currency crises within the Mundell-Fleming framework.

Managed-floating as a solution for the policy trilemma.

Intended learning outcomes

By completing this course, students receive a profound understanding of the functioning of foreign exchange markets, the drivers of exchange rate movements and some exchange rate valuation methods used in practice. Next to a profound knowledge of exchange rate theory the course highlights its practical applicability, e.g. as an investment strategy. In the second part of the course students learn the principles of monetary policy in open economies, including its trade-offs and risks like currency crises. Students will be able to analyze these issues based on theoretical models as well as the international historical experience.

Courses (type, number of weekly contact hours, language — if other than German)

Ü (2) + V (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English
### Allocation of places

30 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<td>Empirical Regional- and International Economic Research</td>
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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 10 pages) on empirical analysis prepared by candidates or c) portfolio (approx. 20 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
Module title: International Marketing
Abbreviation: 12-M-IIM-161-m01

Module coordinator: holder of the Chair of Business Management and Marketing
Module offered by: Faculty of Business Management and Economics

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Duration: 1 semester
Module level: graduate
Other prerequisites: --

Contents

Description:
The module builds on the knowledge acquired during the Bachelor's degree programme or the Grundstudium (stage I studies). It provides a systematic introduction to strategic marketing decisions in global and international contexts. These are explained mainly by Porter’s diamond and cluster models. Another focus is on internationalisation strategies, which require country analyses and decisions on the selection of national markets as well as a timing of the countries market development. In addition, the module discusses different strategies for market entry and market development.

Outline of syllabus:
1. Internationalisation of the economy and regional integration processes
   - Globalisation
   - Competitiveness of countries, industries and companies in an international context
2. International strategic marketing decisions
   - Market entry forms
   - Market development strategies
   - Timing strategies
   - International organisation structures
3. Theories and strategies of internationalisation
   - Foreign trade theory
   - Multinational enterprise
   - Internationalisation strategies

Reading:

Intended learning outcomes
Students acquire in-depth skills in the field of strategic and operational management with particular attention to the international context. Students achieve particular expertise in the analysis, assessment and implementation of international business decisions and gain skills thus guiding the execution of marketing and management positions in globally-active companies.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places
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### Additional information

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Strategic Networks in Industry
---|---
Abbreviation | 12-M-MS-161-m01

Module coordinator | holder of the Chair of Business Management and Marketing
Module offered by | Faculty of Business Management and Economics

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Contents
The primary object of this course is to gain a detailed understanding of strategic networks and of the phenomenon of clustering in the industrial industry. The example of the international automotive industry is used for clarification of the theoretical contents.
The focus is on marketing in industrial companies and also on CSR - CSR is considered the “driver” of sustainable innovations - as well as the different strategy types of sustainable innovations.
Outline of syllabus:
1. Strategic networks and clusters in industrial industries such as the automotive industry
2. Transaction types of Williamson as well as strategic cooperation between automobile manufacturers and suppliers
3. Management of business types, in particular the business of suppliers in the automotive industry
4. Cluster and entrepreneurship activities
5. Sustainable innovation strategies

Intended learning outcomes
By the end of the course, students gain a profound understanding above the basics of network research. Furthermore, students will acquire sectoral knowledge of the automotive industry as well as detailed cluster skills.

Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places
--

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title
Brand Management & Market Research

Abbreviation
12-M-MM-161-m01

Module coordinator
holder of the Chair of Business Management and Marketing

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Only after succ. compl. of module(s)
--

Duration
1 semester

Module level
graduate

Other prerequisites
--

Contents

Description:
At the beginning of the 21st century, marketing - until then interpreted as a market-oriented corporate management approach - was further developed to be seen as the entrepreneurial task of creating "shared value" for the organisation on the one hand and - broadly speaking - for society on the other hand. This idea leads to high requirements regarding the strategic sustainable positioning of the brand as well as brand management itself.

Outline of syllabus:
1. Brand leadership and brand assessment
2. Brand leadership, identity and relevance according to David Aaker’s approach
3. Brand strategies
4. Consumer behaviour
5. Market research methods and the development of brand strategies
6. Market research methods

Intended learning outcomes
Based on the theories of Meffert and Aaker, students will gain a profound understanding for brand leadership, which will be deepened by many practical implications and examples. Provided by cases studies and market research tools, it’s the defined goal of this lecture to convey an in-depth knowledge for consumer behavior and sustainable brand management.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places
--

Additional information
--

Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Module title
Principles of European Regulation

| Abbreviation | 12-M-PRE-161-m01 |

### Module coordinator
holder of the Chair of Industrial Economics

### Module offered by
Faculty of Business Management and Economics

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<td>1 semester</td>
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### Contents
**Description:**
This module examines the regulation of traditional network industries (railroads, electricity, telecommunications) in Europe: theory and practice

**Outline of syllabus:**
1. Overview of the regulation of railroads in Germany and Europe in practice
2. Overview of the regulation of the electricity industry in Germany and Europe in practice
3. Overview of the regulation of the telecommunications industry in Germany and Europe in practice
4. Political economy of regulation
5. Natural monopoly and price regulation under ideal conditions
6. Price regulation under realistic circumstances
7. Procurement: advantages and disadvantages
8. Network access regulation

**Intended learning outcomes**
After successfully completing this module, students will be able to
(i) describe central problems in regulation of the traditional network industries;
(ii) identify and apply the appropriate results from Industrial Organization;
(iii) assess the advantages and disadvantages of existing regulatory mechanisms by using results from the industrial organization theory.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages)

Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

**Allocation of places**
--

**Additional information**
--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

--
Module title: Computational Economics - Advanced Level

Abbreviation: 12-M-NGM-161-m01

Module coordinator: holder of the Chair of Public Finance

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:

Description:
This course will mostly be concerned with the analysis of public policy (in areas such as taxation, social security etc.). Providing students with state-of-the-art techniques for quantitative macroeconomic research in this very field and familiarising them with the relevant literature, this course will teach students how such policies redistribute between different generations and also within generations, how they may improve risk sharing when markets are incomplete and how they can trigger distortions and therefore hurt the aggregate economy.

Outline of syllabus:
1. Programming with FORTRAN and application of numerical methods
2. Solution techniques for dynamic programming problems
3. The overlapping generations model (OLG) with uninsurable income risk
3. Policy analysis in the stochastic OLG model

Reading:
Lecture notes will be provided.

Intended learning outcomes:
After completing the course "Computational Economics - Advanced Level" students will be able to
(i) edit and solve stochastic economic problems using advanced numerical techniques;
(ii) implement small scale economic models on the computer;
(iii) simulate tax and social security policy reforms and interpret the quantitative results in economic term.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
# European Competition Policy

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## Contents

Outline of syllabus:
1. Legal environment, competition laws
2. Market definition
   - Qualitative methods
   - Simple quantitative methods
   - Hypothetical monopoly test
3. Horizontal agreements and collusion: repeated games and factors affecting likelihood of collusion
4. Horizontal mergers and collusion
   - Economic theory
   - Efficiency effects
   - Coordinated effects
5. Vertical relations and contracts
   - Economic analysis of contracts
   - "More economic approach"
6. Abuse of dominant position
   - Classification of abusive conduct
   - Economic analysis of abusive conduct and theory of harm

The course will be taught in English.

## Intended learning outcomes

After completion of the module students can use the advanced concepts introduced in the lecture of competition policy, including the legal framework, the trace models and methods for the study of competition policy issues, as well as understand the approach of European competition policy in high profile cases. When they are confronted with practical problems, they can refer to these cases, and the same logic to practical examples apply by draining the relevant economic theories that identify variables to be measured and methodologies for assessing, and based on that adequate conclusions for appropriate cases. They will sufficiently understand the subject in order to open up that build upon literature in journals and being able to think critically.

## Courses

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## Method of assessment

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Language of assessment: German and/or English creditable for bonus

## Allocation of places

20 places. There are no restrictions with regard to available places for students of the Master's degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.
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### Empirical Industrial Organization

**Abbreviation**: 12-M-EIO-161-m01

**Module coordinator**
holder of the Chair of Industrial Economics

**Module offered by**
Faculty of Business Management and Economics

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**Duration**: 1 semester

**Module level**: graduate

**Other prerequisites**: --

### Contents

Outline of syllabus:

1. Recap of econometric methods
   - Identification and estimation of simultaneous equation models
   - Endogeneity
   - Variants of GMM and ML estimation

2. Estimation of demand
   - Representative consumer models
   - Discrete choice models with individual data
   - Discrete choice models with aggregate data
   - Demand models with consumer heterogeneity

3. Estimation of static market models
   - Supply and demand estimation: NEIO framework
   - Inferring/estimation of marginal costs

4. Applications
   - Market definition
   - Empirical merger analysis

The course will be taught in English.

### Intended learning outcomes

The students taking this class will learn modern empirical methods in studying questions related to industry outcomes. They will become familiar with methods used in estimating demand and during exercises will learn how one can do it in practice. They will have a thorough understanding of the so-called New Empirical Industrial Organization (NEIO) methodology. They will become familiar with methods used in estimating demand and imperfect competition models among firms. They will learn how to use such models to infer marginal costs as well as constructing policy simulations based on the estimated models to evaluate the effects of changes in the competitive environment, such as mergers. A student which successfully completes this course will not only be able to read empirical academic papers but will also implement a few important models in computer exercises. Furthermore, they will be able to draw implications of empirical studies for economic policy in areas such as antitrust and regulation.

### Courses

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### Method of assessment

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Language of assessment: German and/or English creditable for bonus

### Allocation of places

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### Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)
Module title | Economics of Information and Network Industries
--- | ---
Abbreviation | 12-M-EIN-161-m01

<table>
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| Contents | Outline of syllabus:
1. Network effects
   - Consumer demand in markets with network effects and rational expectations
   - Monopoly pricing
   - Competition in markets with network effects
   - Compatibility and multihoming
   - Dynamic competition
   - Competition policy issues in industries with network effects
2. Competition in markets with switching costs
   - Simple two period models of markets with switching costs
   - Various modelling possibilities for switching costs
   - Switching costs and long-run prices
3. Two(Multi)-Sided Markets and Platforms
   - Monopoly pricing in platform markets
   - Competition in platform markets
   - Divide and conquer strategies
   - Non-price strategies
   - Competition policy issues in platform markets
4. Access pricing in network industries
   - Network competition and role of access prices
   - Regulation of access prices
The course will be taught in English.

Intended learning outcomes
After completion of the module students can understand and explain themselves the in the lecture introduced advanced concepts of economics, information and network industries (including their mathematical representation form). They will be able to refer to the modeling examples from the practice by impute obvious corporate strategies and can predict the market outcome, evaluate information and network industries from the perspective of the state and, if necessary, appropriate policy action alternatives derived. They will sufficiently understand the subject in order to open up that build upon literature in journals and being able to think critically.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages)
Language of assessment: German and/or English creditable for bonus

Allocation of places
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**Contents**

Contract theory deals with contracts among relatively few -- often just two -- trading partners. This makes it possible to search for the optimal contract for these partners, and is the trademark of contract theory. Typical topics:

1. Static moral hazard
2. Dynamic moral hazard
3. Incomplete contracts
4. Adverse selection
5. Relational contracts and career concerns

**Intended learning outcomes**

After completing the course students are able to

1. explain the essential results of contract theory,
2. apply the involved methods to given simple examples on their own,
3. recognise, in which real life situations and how the results can be applied.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Assessment offered: Once a year, summer semester

Language of assessment: German and/or English

creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title | Abbreviation
---|---
DSGE Modelling | 12-M-DMM-161-m01

Module coordinator | Module offered by
holder of the Chair of Monetary Policy and International Economics | Faculty of Business Management and Economics

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Contents

The course offers an introduction to "Dynamic Stochastic General Equilibrium Modelling" (DSGE). These models are designed to describe the business cycle at the macro level. In a first step, we analyse the behaviour of a representative household. In particular, we describe how consumption, asset allocation and labour supply plans are formulated. In a second step, we focus on the firm sector and address how firms solve for optimal production plans. In a third step, we explain what role the central bank plays in stabilising the business cycle. Thereby, we show how changes in interest rates interact with optimal decisions taken by households and firms. We also discuss hot topics such as CAPM models and monetary policy in the euro area.

Intended learning outcomes

The course offers analytical tools designed to solve DSGE models. These analytical skills encompass:

-- Solving of intertemporal optimization problems (e.g., consumption Euler-equations).
-- Linearization methods (e.g., Taylor-expansions).
-- Solving linear difference expectations by minimum state variable techniques (MSV-solution).
-- Basic time series concepts such as impulse response functions, variance decompositions.
-- Basic insights in MATLAB/Dynare programming: specifying, solving and estimating DSGE models.

Courses (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places

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Additional information

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Referred to in LPO I (examination regulations for teaching-degree programmes)

--
Module title: Advanced Macroeconomics
Abbreviation: 12-M-MFF-161-m01

Module coordinator: holder of the Chair of International Macroeconomics
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Duration: 1 semester
Module level: graduate
Other prerequisites: --

Contents:
The course covers long-run aspects of macroeconomics. We start with a review of the facts of long-run growth and a review of the Solow growth model. The lecture then focuses on the infinite-horizon Ramsey-Cass-Koopmans model and on endogenous growth theory. Applications of this framework involving urban and regional growth, resources and the environment will be discussed, time permitting.

Outline of syllabus:
I Facts and the Solow growth model
II Infinite-horizon Ramsey-Cass-Koopmans model
III Endogenous growth
IV Human capital, social infrastructure and beyond
V Applications (urban and regional growth; growth, resources and the environment)

Reading:
The course draws strongly on the following textbook:
We will also use journal articles and research papers at several points of the lecture.

Intended learning outcomes:
Students acquire a working knowledge of the key models and analytical tools of advanced macroeconomics. This enables them to identify the key forces that determine the determinants of income levels and growth rates of incomes, to make informed policy analysis and statements and to critically evaluate current controversies and developments as well as to conduct their own research.

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places:
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Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title  
Selected Topics of European Integration

Abbreviation  
12-M-SEI-161-m01

Module coordinator  
holder of the Chair of Monetary Policy and International Economics

Module offered by  
Faculty of Business Management and Economics

ECTS  
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Method of grading  
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Only after succ. compl. of module(s)  
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Duration  
1 semester

Module level  
graduate

Other prerequisites  
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Contents

The module provides students with a more in-depth understanding of specific problems of macroeconomics and current economic policy.

Intended learning outcomes

After the seminar, students can
(i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work;
(ii) create, present and defend a scientific paper;
(iii) deal with the working papers of other participants;
(iv) prepare better for the processing of the master’s thesis.

Courses

(type, number of weekly contact hours, language — if other than German)

S (2)

Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 15 pages) and presentation (approx. 15 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

Allocation of places

15 places. (i) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information

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Referred to in LPO I  
(examination regulations for teaching-degree programmes)

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### Module Catalogue for the Subject

**China Business and Economics**

**Master’s with 1 major, 120 ECTS credits**

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#### Contents

The module "Sozialpolitische Übungen" ("Advanced Topics in Economic Policy") deals with current economic policy issues and intends to launch an open discussion with the students.

#### Intended learning outcomes

The discussion of current economic policy issues enables the students to gain a profound understanding of how economic and political markets function. Furthermore, autonomous use of research results in economic policy is fostered.

#### Courses (type, number of weekly contact hours, language — if other than German)

| Ü (2) |

#### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

#### Allocation of places

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#### Additional information

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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Course type: alternatively WS instead of V + Ü

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) or c) portfolio (approx. 20 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Intended learning outcomes**

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**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Course type: alternatively WS instead of V + Ü

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) or c) portfolio (approx. 20 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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### Intended learning outcomes
No information on intended learning outcomes available.

### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Course type: alternatively WS instead of V + Ü

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) or c) portfolio (approx. 20 pages)

Language of assessment: German and/or English

### Allocation of places
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**Contents**
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**Intended learning outcomes**
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**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 30 minutes) or c) presentation (approx. 30 minutes) with written elaboration (10 to 15 pages) or d) term paper (15 to 20 pages) or e) portfolio (maximum 20 pages)

Language of assessment: German and/or English

**Allocation of places**
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**Contents**

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**Intended learning outcomes**

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**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 30 minutes) or c) presentation (approx. 30 minutes) with written elaboration (10 to 15 pages) or d) term paper (15 to 20 pages) or e) portfolio (maximum 20 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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## Module Catalogue for the Subject
### China Business and Economics
#### Master's with 1 major, 120 ECTS credits

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### Contents
No information on contents available.

### Intended learning outcomes
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### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 30 minutes) or c) presentation (approx. 30 minutes) with written elaboration (10 to 15 pages) or d) term paper (15 to 20 pages) or e) portfolio (maximum 20 pages)

Language of assessment: German and/or English

### Allocation of places
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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

- V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 30 minutes) or c) presentation (approx. 30 minutes) with written elaboration (10 to 15 pages) or d) term paper (15 to 20 pages) or e) portfolio (maximum 20 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tr>
<td>Managerial Accounting in the Company Management</td>
<td>12-M-CIU-161-m01</td>
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<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Chair of Business Management, Controlling and Accounting</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Contents**
No information on contents available.

**Intended learning outcomes**
No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

**Allocation of places**
--

**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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<table>
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<th>Module title</th>
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<tr>
<td>Advanced Seminar: Banking</td>
<td>12-M-SBL-161-m01</td>
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<td>holder of the Chair of Business Management, Banking and Finance</td>
<td>Faculty of Business Management and Economics</td>
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<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
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</table>

**Contents**

This course will take the form of a seminar. It will deal with current topics of banking. Students will be required to independently analyse a selected topic and to write a term paper. This term paper may be largely literature based or empirical or may be based on independent work with formal models. In addition, students will be required to deliver a talk on the topic.

**Intended learning outcomes**

Students will gain in-depth knowledge in key application areas of banking management. The students are able to process independently deeper problems within the topics, to work up these structured in writing and present it in a lecture.

**Courses** (type, number of weekly contact hours, language — if other than German)

S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

**Allocation of places**

10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places reallocated by lot as they become available.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<table>
<thead>
<tr>
<th>Module title</th>
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<tr>
<td>Seminar: Selected Topics in Business Management and Economics</td>
<td>12-M-APS-161-m01</td>
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<tr>
<td>Dean of the Faculty of Business Management and Economics</td>
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</table>

### Contents

This module serves the purpose of transferring credits from

- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

### Intended learning outcomes

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

### Courses (type, number of weekly contact hours, language — if other than German)

<table>
<thead>
<tr>
<th>Type (S)</th>
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<th>Language</th>
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### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 pages) and presentation (approx. 20 minutes), weighted 2:1

Assessment offered: In the semester in which the course is offered

Language of assessment: German and/or English

### Allocation of places

15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I (examination regulations for teaching-degree programmes)

--
### Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
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<tbody>
<tr>
<td>Advanced Seminar: Topics in Personnel Economics and Organizational Theory</td>
<td>12-M-SPO-161-m01</td>
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<table>
<thead>
<tr>
<th>Module coordinator</th>
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<tbody>
<tr>
<td>holder of the Chair of Human Resource Management and Organisation</td>
<td>Faculty of Business Management and Economics</td>
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<tbody>
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<td>graduate</td>
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</table>

### Contents

Students will write a seminar paper on, deliver a talk on and discuss current issues in the field of human resources management and organisation in class.

### Intended learning outcomes

The students learn to handle, formulate in own words, present, and discuss current research literature.

### Courses

(type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 pages) and presentation with sub-presentation including discussion (approx. 50 minutes), weighted 1:1

Language of assessment: German and/or English

### Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO 1 (examination regulations for teaching-degree programmes)

--
## Module Catalogue for the Subject
### China Business and Economics
#### Master’s with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Advanced Seminar: Selected Problems in Analytical Tax Research</td>
<td>12-M-SSL-161-m01</td>
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<tr>
<td>holder of the Chair of Business Taxation</td>
<td>Faculty of Business Management and Economics</td>
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</table>

### Contents

In this seminar, current problems of tax research will be analysed. Usually, students will read and discuss research papers in German and/or English language. Although the seminar will be held in German, individual seminar papers may be written and discussed in English if a participant prefers this to German.

### Intended learning outcomes

After the seminar, students are able
- to analyze a complex issue in taxation using research methods,
- to identify problems and to suggest solutions,
- to formulate and to defend their analysis and suggested solutions.

### Courses

S (2)  

### Method of assessment

- term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1  
Language of assessment: German and/or English

### Allocation of places

10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)
### Module title
**Advanced Seminar: Selected Aspects of Managerial Accounting**

### Abbreviation
12-M-AUAS-161-m01

<table>
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<th>Module offered by</th>
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<tr>
<td>holder of the Chair of Chair of Business Management, Controlling and Accounting</td>
<td>Faculty of Business Management and Economics</td>
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</table>

### Contents
In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured paper and to present the results of their work with the help of relevant topics in the field of controlling.

### Intended learning outcomes
After completing the controlling master seminar, students will be able to
(i) understand and apply scientific literature reviews;
(ii) use elaborated contents to write scientific papers;
(iii) create presentations and speeches independently.

### Courses
(type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

Term paper (approx. 15 to 20 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

### Allocation of places
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Advanced Seminar: Financial Accounting and Auditing

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<tbody>
<tr>
<td>Advanced Seminar: Financial Accounting and Auditing</td>
<td>12-M-SER-161-m01</td>
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#### Module coordinator
holder of the Chair of Business Management and Accounting

#### Module offered by
Faculty of Business Management and Economics

<table>
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#### Duration
1 semester

#### Contents
The module provides students with more in-depth insights into current problems of external accounting and auditing, usually using scientific primary literature in English or German language.

#### Intended learning outcomes
After completion of the module, participants have

(i) consolidated the learned issues and possibly applied additional techniques of scientific work;
(ii) created and defended a qualifying level relevant scientific work;
(iii) conducted a scientific examination of the work results of other seminar participants;
(iv) the ability to present and develop solution-oriented their own performance adequately considering communicative aspects.

#### Courses
(type, number of weekly contact hours, language — if other than German)

S (2) + S (2)

#### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Assessment offered: Once a year, winter semester

Language of assessment: German and/or English

#### Allocation of places
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

#### Additional information
--

#### Referred to in LPO I
(examination regulations for teaching-degree programmes)

--
### Module title

**Advanced Seminar: Public Finance**

### Abbreviation

12-M-SV5-161-m01

### Module coordinator

holder of the Chair of Public Finance

### Module offered by

Faculty of Business Management and Economics

### ECTS

10

### Method of grading

Numerical grade

### Only after succ. compl. of module(s)

--

### Duration

1 semester

### Module level

Graduate

### Other prerequisites

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### Contents

Gaining a more in-depth understanding of specific problems discussed in lectures on public finance using scientific economic journal articles in German and English language.

### Intended learning outcomes

After the seminar, students can
(i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work;
(ii) create, present and defend a scientific paper;
(iii) deal with the working papers of other participants;
(iv) prepare better for the processing of the master’s thesis.

### Courses

(type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Assessment offered: Once a year, summer semester

Language of assessment: German and/or English

### Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
## Module Catalogue for the Subject
### China Business and Economics
#### Master's with 1 major, 120 ECTS credits

<table>
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<th>Abbreviation</th>
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<td>Advanced Seminar: Monetary policy</td>
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<tbody>
<tr>
<td>holder of the Chair of Monetary Policy and International Economics</td>
<td>Faculty of Business Management and Economics</td>
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<tbody>
<tr>
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<td>graduate</td>
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</table>

### Contents

Gaining a more in-depth understanding of specific problems of macroeconomics and, in particular, monetary policy.

### Intended learning outcomes

After the seminar, students can
(i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work;
(ii) create, present and defend a scientific paper;
(iii) deal with the working papers of other participants;
(iv) prepare better for the processing of the master’s thesis.

### Courses

**Type, number of weekly contact hours, language — if other than German**

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<thead>
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<th>Type (S)</th>
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**Method of assessment**

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<th>Type, scope, language — if other than German</th>
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### Allocation of places

10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<table>
<thead>
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<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Advanced Seminar: Industrial Management</td>
<td>12-M-SI-161-m01</td>
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**Module coordinator**

holder of the Chair of Business Management and Industrial Management

**Module offered by**

Faculty of Business Management and Economics

<table>
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</tbody>
</table>

**Duration**

1 semester

**Module level**

graduate

**Other prerequisites**

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**Contents**

In the seminar, students will write seminar papers on selected topics in the field of industrial management. The central issues and findings of these papers will have to be presented in class.

**Intended learning outcomes**

The students have acquired in-depth knowledge in key application areas of industrial management and learned by taking care of the seminar to deepen their knowledge for making scientific work, to research literature necessary, to filter, to evaluate, to critically analyze and to ask each other. On this basis, and, where appropriate, with introduction of own scientifically based further developments, the participants will learn to prepare a written contribution to the topic of Industrial Management, which complies with the principles of scientific work. Through the lecture, students learn to present selected content of their housework in a suitable form and a predetermined time frame and to defend the findings in the course of a critical, scientific discussion.

**Courses**

(type, number of weekly contact hours, language — if other than German)

S (2)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1 or b) term paper (approx. 15 to 20 pages) and presentation (approx. 45 minutes), weighted 1:1

Language of assessment: German and/or English

**Allocation of places**

10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Advanced Seminar: Industrial Organization</td>
<td>12-M-SIO-161-m01</td>
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<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Industrial Economics</td>
<td>Faculty of Business Management and Economics</td>
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<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
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**Contents**

Content:
In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured paper and to present the results of their work with the help of relevant topics in the field of industrial economics.

**Intended learning outcomes**

After completing the course “Seminar: Industrieökonomik”, students will be able to
1. understand the fundamentals of scientific literature reviews;
2. integrate elaborated content in a scientific thesis;
3. create presentations independently.

**Courses** (type, number of weekly contact hours, language — if other than German)

S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

**Allocation of places**

10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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### Module Catalogue for the Subject

**China Business and Economics**

**Master's with 1 major, 120 ECTS credits**

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<td>Seminar: Logistics &amp; Supply Chain Management</td>
<td>12-M-LSCM-161-m01</td>
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<tr>
<td>holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
<td>Faculty of Business Management and Economics</td>
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<tbody>
<tr>
<td>1 semester</td>
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### Contents

No information on contents available.

### Intended learning outcomes

No information on intended learning outcomes available.

### Courses (type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

### Allocation of places

20 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Students who already have successfully completed courses offered by the Chair of Logistics and Quantitative Methods will be given preferential consideration. (2) Among applicants with the same number of successfully completed modules, places will be allocated according to the total number of ECTS credits achieved in mandatory courses of the focus Logistik und Supply Chain Management (Logistics and Supply Chain Management) or Value Chain Management or another specialisation the applicant has selected which includes courses offered by the Chair. (3) Among applicants with the same number of ECTS credits, places will be allocated by lot.

### Additional information

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### Referred to in LPO I (examination regulations for teaching-degree programmes)

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### Module title
Advanced Seminar: Marketing Strategy

### Abbreviation
12-M-MSS-161-m01

### Module coordinator
holder of the Chair of Business Management and Marketing

### Module offered by
Faculty of Business Management and Economics

### ECTS
10

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured paper and to present the results of their work with the help of relevant topics in the fields of strategic marketing and strategic management.

Reading:
will vary according to topic

### Intended learning outcomes
After completing the course "Marketing Strategie", students will be able to
1. understand the fundamentals of scientific literature reviews;
2. integrate elaborated content in a scientific thesis;
3. create presentations independently.

### Courses (type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

### Allocation of places
10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
## Module title
Advanced Seminar: Entrepreneurship and Management

## Abbreviation
12-M-SAS-161-m01

## Module coordinator
holder of the Chair of Entrepreneurship and Management

## Module offered by
Faculty of Business Management and Economics

## ECTS
10

## Method of grading
numerical grade

## Only after succ. compl. of module(s)
--

## Duration
1 semester

## Module level
graduate

## Other prerequisites
--

## Contents
This seminar deals with current topics of entrepreneurship, innovation and corporate sustainability. Students are required to independently analyse a selected topic and to write a term paper. The term paper may be based on literature, empirical analysis or independent work with formal models. In addition, students are required to deliver a talk.

## Intended learning outcomes
After completing the seminar, the students acquired detailed knowledge of important fields of entrepreneurship, innovation or corporate sustainability. They are also able to process and to structure their research findings in a written assignment and to present it in a lecture.

## Courses
(type, number of weekly contact hours, language — if other than German)

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<th>S (2)</th>
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## Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 pages) and presentation (approx. 15 to 30 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

## Allocation of places
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

## Additional information
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## Referred to in LPO I
(examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Advanced Seminar: Economic Order and Social Policy | 12-M-SWOSP-161-m01

Module coordinator | Module offered by
holder of the Chair of Economic Order and Social Policy | Faculty of Business Management and Economics

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</table>

Contents
The seminar covers various topics in the field of economic policy and provides students with more in-depth insights into certain aspects addressed in other lectures offered by the Chair.

Intended learning outcomes
The seminar gives a better understanding of certain aspects in economic policy and strengthens students’ research skills.

Courses (type, number of weekly contact hours, language — if other than German)
S (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

Allocation of places
10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title
Advanced Seminar: Econometrics

Abbreviation
12-M-SOE-161-m01

Module coordinator
holder of the Chair of Econometrics

Module offered by
Faculty of Business Management and Economics

ECTS
10

Method of grading
numerical grade

Only after succ. compl. of module(s)
--

Duration
1 semester

Module level
graduate

Other prerequisites
--

Contents
The course addresses central issues of strategic supply management. The supply function of the company (purchasing, materials management, procurement logistics) and its strategic importance is analysed and basic methods are developed that are relevant in this area.

Intended learning outcomes
Students are able to analyze independently academic publications on their relevance for a given theme. They can present the results orally and in writing by conventional scientific standards.

Courses (type, number of weekly contact hours, language — if other than German)
S (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

Allocation of places
10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Module title
Economic and Business Ethics

### Abbreviation
12-M-WUE-161-m01

### Module coordinator
holder of the Chair of Business Management and Accounting

### Module offered by
Faculty of Business Management and Economics

### ECTS
10

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
In this seminar, students will gain an overview of different ethical aspects in business and economy, e.g. leadership ethics, corruption, ethical theories, consumer ethics, CSR.

### Intended learning outcomes
Using common scientific methods the student should be able to write a seminar paper dealing with a selected ethical problem in business and/or economy. He/she should be able to present a complex problem in an clear and understandable way and he/she should discuss the arguments with other participants in the class.

### Courses
(type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

### Allocation of places
12 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)

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<table>
<thead>
<tr>
<th>Module title</th>
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<tbody>
<tr>
<td>Seminar: Macroeconomics and Quantitative Economic Research</td>
<td>12-M-MEW-161-m01</td>
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**Module coordinator**
holder of the Chair of Monetary Policy and International Economics

**Module offered by**
Faculty of Business Management and Economics

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<td>graduate</td>
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</table>

**Contents**
This course will provide students with a more in-depth understanding of specific problems of macroeconomics and quantitative economic research. A current list of topics, from which students may select one, is available on my website.

**Intended learning outcomes**
After the seminar, students can
(i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work;
(ii) create, present and defend a scientific paper;
(iii) deal with the working papers of other participants;
(iv) prepare better for the processing of the master’s thesis.

**Courses** (type, number of weekly contact hours, language — if other than German)
S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

**Allocation of places**
10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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### Module title

| E-Business Strategies | 12-M-SEBS-161-m01 |

### Module coordinator
holder of the Chair of Information Systems Engineering

### Module offered by
Faculty of Business Management and Economics

### ECTS | Method of grading | Only after succ. compl. of module(s)
--- | --- | ---
10 | numerical grade | --

### Duration | Module level | Other prerequisites
--- | --- | ---
1 semester | graduate | --

### Contents

In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured term paper and to present the results of their work with the help of relevant topics in the fields of web-based platforms (electronic markets, Web 2.0 etc.) and strategic management of a company.

### Intended learning outcomes

The module provides students with knowledge of:

1. Scientific literature
2. Integration of developed results in scientific papers
3. Creating presentations and lectures

### Courses

(type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

### Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I
(examination regulations for teaching-degree programmes)

--
Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

Module title
Business Analytics

Abbreviation
12-M-BUA-161-m01

Module coordinator
holder of the Chair of Information Systems Engineering

Module offered by
Faculty of Business Management and Economics

ECTS
10

Method of grading
numerical grade

Only after succ. compl. of module(s)

Duration
1 semester

Module level
graduate

Other prerequisites
--

Contents

In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured term paper and to present the results of their work with the help of relevant topics in the field of business management decision models and methods and their application in the development of decision-support systems as well as analytical information systems and quantitative methods of data analysis.

Intended learning outcomes

The module provides students with knowledge of:

1. Scientific literature
2. Integration of developed results in scientific papers
3. Creating presentations and lectures

Courses (type, number of weekly contact hours, language — if other than German)

S (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information

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Referred to in LPO 1 (examination regulations for teaching-degree programmes)

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### Module title
Advanced Seminar: Advanced Topics in Contract Theory

### Abbreviation
12-M-ATC-161-m01

### Module coordinator
holder of the Chair of Economics, Information and Contract Economics

### Module offered by
Faculty of Business Management and Economics

### ECTS
10

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
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### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
This module will take the form of a seminar and will cover advanced topics in contract theory. Students will be required to independently familiarise themselves with the respective topics as well as to summarise these topics both in a seminar paper and in an oral presentation during a seminar session.

### Intended learning outcomes
Students are able to analyse independently academic publications on their relevance for a given theme. They can write a seminar thesis and present their findings meeting common scientific standards.

### Courses
(type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 15 pages) and presentation (approx. 30 minutes), weighted 2:1

Language of assessment: German and/or English

### Allocation of places
15 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information
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### Referred to in LPO I
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<th>Module title</th>
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<td>Advanced Seminar: Enterprise Systems</td>
<td>12-M-ES-161-m01</td>
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**Module coordinator**
holder of the Chair of Business Management and Business Information Systems

**Module offered by**
Faculty of Business Management and Economics

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</table>

**Contents**
In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured term paper and to present the results of their work with the help of relevant topics in the fields of information systems and enterprise systems.

Reading:
will vary according to topic

**Intended learning outcomes**
After completing the course "Enterprise Systems", students will be able to
1. understand the fundamentals of scientific literature reviews;
2. integrate elaborated content in a scientific thesis;
3. create presentations independently.

**Courses**
(type, number of weekly contact hours, language — if other than German)
S (2)

**Method of assessment**
(type, scope, language — if other than German, examination offered — If not every semester, information on whether module is creditable for bonus)
term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

**Allocation of places**
20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**
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<td>Philosophy of Science and Ethics in Business Management and Economics</td>
<td>12-M-WEW-161-m01</td>
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### Contents

No information on contents available.

### Intended learning outcomes

No information on intended learning outcomes available.

### Courses (type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English
creditable for bonus

### Allocation of places

20 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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<td>Seminar: International Economics</td>
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<tr>
<td>holder of the Chair of International Macroeconomics</td>
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### Contents

Current topics in international economics [e.g. outsourcing, offshoring and multinational firms; competition of locations, jurisdictions and systems; globalisation and the environment; trade, multinational firms and labour markets; Triumph of the City].

Reading:
peer-reviewed articles from international journals and/or monographs.

### Intended learning outcomes

Drawing on current cutting-edge research, students are enabled to analyze current research questions and to learn and apply research methods. The seminar style of the course teaches them to present their own seminar papers and research both in written and in oral form. Students are enabled to critically analyze and discuss the work of their peers.

### Courses

(type, number of weekly contact hours, language — if other than German)

S (2)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 pages) and presentation (approx. 40 minutes) with position paper (1 page), weighted 3:1

Language of assessment: German and/or English

### Allocation of places

10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)

S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

**Allocation of places**

10 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title: European Macroeconomic Policy
Abbreviation: 12-M-EMP-161-m01

Module coordinator: holder of the Chair of Monetary Policy and International Economics
Module offered by: Faculty of Business Management and Economics

ECTS: 5
Method of grading: numerical grade
Duration: 1 semester
Module level: graduate
Other prerequisites: --

Contents
Description:
The course provides students with an overview of the macroeconomic conditions and consequences of European integration and monetary union. The course thus helps students gain a deeper understanding of the current crisis in the euro area as well as the debate on the future of European economic integration.

Content:
The first part of the course provides students with an overview of the history of European integration with a focus on economic and monetary integration. We then discuss the institutional framework of the European Monetary System, the predecessor of the euro area in the period from 1979 to 1998. Next, the criteria for admission to the European Monetary Union (EMU) and the monetary policy strategy of the European Central Bank will be presented and discussed. Building on the traditional Mundell-Fleming model, the course will make students familiar with the theory of the optimum monetary area and will then provide them with deeper insights into this theory on the basis of a simple New Keynesian model. Students will thus be able to make a well-founded assessment of the advantages and disadvantages of monetary union as well as the conditions under which monetary union can be successful. In the final part of the course, we analyse the coordination and incentive problems that arise for fiscal policy in a monetary union. In particular, we deal with the question of how these issues are addressed within the European Monetary Union. Current macroeconomic developments within the euro area as well as the causes and consequences of the euro crisis are discussed at various points in the course.

Intended learning outcomes
After completing this course students will have gained a profound understanding of the costs and benefits of monetary integration in general and specifically in the EMU. Thus, they will enhance their general macroeconomic understanding by applying it to real world problems. In addition, students will have knowledge of the institutions of common fiscal and monetary policy in Europe.

Courses (type, number of weekly contact hours, language — if other than German)
Ü (2) + V (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
20 places. There are no restrictions with regard to available places for students of the Master's degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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**Contents**

Outline of syllabus:
1. Subject and tasks of business and economic statistics
2. The European system of national accounting
3. The harmonised consumer price index
4. Structural indicators
5. Money and loans in the European monetary union
6. Data bases of EuroStat

**Intended learning outcomes**

Students acquire comprehension on the most important indicators and accounting systems of the European and German business and economic statistics. They will be able to use these reporting systems for different macroeconomic questions.

**Courses** (type, number of weekly contact hours, language — if other than German)

Ü (2) + V (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Contents**

**Description:**
In this course, students will acquire a basic understanding of the financial system of the European Union as well as selected aspects of European agricultural, tax and climate policy.

Reading: lecture notes provided by Chair.

**Outline of syllabus:**
1. The budget of the European Union
2. The Common Agricultural Policy (CAP)
3. The Stability and Growth Pact (SGP)
4. Tax competition or tax coordination in Europe?
5. Emissions trading and European climate policy

**Intended learning outcomes**

After completing the course “Europäische Finanzpolitik” students know the central revenues and expenditures of the budget of their European Union. They also know the most important instruments of the agricultural policy and the debt problem within the European currency union. Finally they will be able to discuss international tax policy and climate issues using simple partial equilibrium models.

**Courses** (type, number of weekly contact hours, language — if other than German)

Ü (2) + V (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — If not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

**Allocation of places**

20 places. There are no restrictions with regard to available places for students of the Master's degree programme Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

**Additional information**

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**Contents**

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

**Courses**

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

Course type: alternatively S instead of V + Ü

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 minutes) or b) written examination consisting entirely or partly of multiple/single choice questions (approx. 60 minutes) or c) presentation (15 to 20 minutes) with written elaboration (approx. 20 pages), weighted 1:2 or d) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes) or e) entirely or partly computerised written examination (approx. 60 minutes)

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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**Contents**
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**Intended learning outcomes**
No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)
- V (2) + Ü (2)
  - Course type: alternatively S instead of V + Ü

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
- a) written examination (approx. 60 minutes) or b) written examination consisting entirely or partly of multiple/single choice questions (approx. 60 minutes) or c) presentation (15 to 20 minutes) with written elaboration (approx. 20 pages), weighted 1:2 or d) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes) or e) entirely or partly computerised written examination (approx. 60 minutes)
- Language of assessment: German and/or English
- creditable for bonus

**Allocation of places**
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**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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Module title | Abbreviation
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Selected Topics in Business Management and Economics 1 | 12-M-APW1-161-m01

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### Contents

This module serves the purpose of transferring credits from

- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

### Intended learning outcomes

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

### Courses

(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages) or presentation (approx. 30 to 45 minutes)

Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

### Allocation of places

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### Additional information

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### Referred to in LPO 1
(examination regulations for teaching-degree programmes)

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### Module title
Selected Topics in Business Management and Economics 2

### Abbreviation
12-M-APW2-161-m01

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### Contents
This module serves the purpose of transferring credits from
- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

### Intended learning outcomes
As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

### Courses (type, number of weekly contact hours, language — if other than German)

- V (2) + Ü (2)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages) or d) presentation (approx. 30 to 45 minutes)

Assessment offered: In the semester in which the course is offered

Language of assessment: German and/or English creditable for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module coordinator
Dean of the Faculty of Business Management and Economics

### Module offered by
Faculty of Business Management and Economics

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### Contents

This module serves the purpose of transferring credits from:

- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

### Intended learning outcomes

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

### Courses

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### Method of assessment

(etc., scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages) or d) presentation (approx. 30 to 45 minutes)

Assessment offered: In the semester in which the course is offered

Language of assessment: German and/or English

credible for bonus

### Allocation of places

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### Additional information

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### Referred to in LPO I (examination regulations for teaching-degree programmes)

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Module title | Abbreviation  
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**Selected Topics in Business Management and Economics 4** | 12-M-APW4-161-m01  

| Module coordinator | Module offered by  
---|---  
Dean of the Faculty of Business Management and Economics | Faculty of Business Management and Economics  

| ECTS | Method of grading | Only after succ. compl. of module(s)  
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5 | numerical grade | --  

| Duration | Module level | Other prerequisites  
---|---|---  
1 semester | graduate | --  

**Contents**

This module serves the purpose of transferring credits from:

- courses taken at other German or non-German universities
- additional courses offered on a short-term basis
- courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)

The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

**Intended learning outcomes**

As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.

**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages) or d) presentation (approx. 30 to 45 minutes)

Assessment offered: In the semester in which the course is offered  
Language of assessment: German and/or English  
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**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module coordinator**
holder of the Chair of Industrial Economics

**Module offered by**
Faculty of Business Management and Economics

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**Contents**
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**Intended learning outcomes**
No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

**Allocation of places**
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**Additional information**
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**Contents**
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**Intended learning outcomes**
No information on intended learning outcomes available.

**Courses** (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)  
Assessment offered: In the semester in which the course is offered  
Language of assessment: German and/or English  
creditable for bonus

**Allocation of places**
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**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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### Module Catalogue for the Subject
China Business and Economics
Master's with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topics in Industrial Organization 3</td>
<td>12-M-TIO3-161-m01</td>
</tr>
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</table>

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<thead>
<tr>
<th>Module coordinator</th>
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<tr>
<th>Duration</th>
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<tbody>
<tr>
<td>1 semester</td>
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</table>

### Contents
No information on contents available.

### Intended learning outcomes
No information on intended learning outcomes available.

### Courses
(type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English
creditable for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
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<tbody>
<tr>
<td>Strategic Decisions and Competition</td>
<td>12-M-SDC-161-m01</td>
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**Contents**

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**Intended learning outcomes**

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**Courses** (type, number of weekly contact hours, language — if other than German)

V (2) + Ü (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Assessment offered: In the semester in which the course is offered

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<table>
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<td>Project Seminar</td>
<td>12-PS-161-m01</td>
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**Contents**

Content:
In small project teams of 4 to 10 members, students will spend several months actively working on a specific and realistic problem with practical relevance. They will progress through several project stages including as-is analysis, to-be conception and implementation of an IS solution. The project teams will be required to work independently and will only receive advice and minor support from research assistants.

Reading:
will vary according to topic

**Intended learning outcomes**

After completing the course "Projektseminar", students will be able to
1. analyze business tasks and requirements and generate fitting IS solutions;
2. apply project management methods;
3. internalize stress, time and conflict management by means of practical teamwork.

**Courses** (type, number of weekly contact hours, language — if other than German)

- S (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

- project seminar: preparing a conceptual design (approx. 150 hours), designing and implementing an approach to solution (approx. 300 hours) as well as presentation (approx. 20 minutes), weighted 1:2:1

Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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### Seminar: Operations Management

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<tr>
<td>Seminar: Operations Management</td>
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#### Module coordinator
- holder of the Chair of Business Management and Business Information Systems

#### Module offered by
- Faculty of Business Management and Economics

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#### Duration
- 1 semester: graduate

#### Contents
With the help of topics from the area of "Operations Management", this course will provide students with knowledge and skills that will enable them to prepare a well-structured term paper and to present the key results of their work.

#### Intended learning outcomes
Students will learn how to convince a critical audience by giving a presentation regarding a topic from the area of Operations Management. By developing and giving a presentation as well as by answering questions the students will practice their skills to deal with difficult communication situations and to argument for and against a certain topic.

#### Courses (type, number of weekly contact hours, language — if other than German)
- S (2)

#### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
- term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
- Assessment offered: Once a year, winter semester
- Language of assessment: German and/or English

#### Allocation of places
- --

#### Additional information
- --

#### Referred to in LPO I (examination regulations for teaching-degree programmes)
- --
Module title
Business Computing for Shop Floor Automation

Abbreviation
12-M-IP-161-m01

Module coordinator
holder of the Chair of Business Management and Business Information Systems

Module offered by
Faculty of Business Management and Economics

ECTS
10

Method of grading
numerical grade

Only after succ. compl. of module(s)
--

Duration
1 semester

Module level
graduate

Other prerequisites
Regular attendance of the seminar (minimum 70%) is a prerequisite for admission to assessment.

Contents
With the help of topics from the area of business information systems and manufacturing automation, this module will provide students with an opportunity to consolidate their knowledge and skills regarding the preparation of a well-structured term paper and the presentation of the key results of their work.

Intended learning outcomes
The presentation as a result of the substantive research into the various fields of information processing task has to convince the critical participants. Through the presentation and answering the questions the participants practice to engage in critical situations for their own view of the problem and to represent their opinion convincing.

Courses
(type, number of weekly contact hours, language — if other than German)
S (2)

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)
term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

Allocation of places
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Additional information
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Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
Thesis
(30 ECTS credits)
### Module title
**Master-Thesis China Business and Economics**

### Abbreviation
04-CBE-MT-162-m01

### Module coordinator
holder of the Chair of China Business and Economics

### Module offered by
Institute of East and South Asian Cultural Studies

### ECTS
30

### Method of grading
numerical grade

### Only after succ. compl. of module(s)
--

### Duration
graduate

### Module level
--

### Other prerequisites
--

### Contents
This module provides the framework for the writing of the Master thesis, which is an autonomously written research paper with an average length of around 80 pages, to be completed within six months. Students develop and specify the topic of their Master thesis based on their own research interests and in close cooperation with their main advisor, who offers advice on major problems and supports the students' bibliographical and material searches, the development of a research focus, the selection of sources, as well as a suitable structure of contents. The research and writing process is based on a draft outline and a time plan. At the final stages, the advisor enforces the observance of the formal and technical standards of academic writing, as well as an acceptable level of language and style.

### Intended learning outcomes
By writing their Master thesis, students prove their acquired ability to do research on a topic of their own choice and to present their insights in a state-of-the-art way. In the working process, they further develop their skills in planning, time management, researching, drafting, writing and revising an academic thesis of some length, according to the formal and technical standards, and in a proper language and style.

### Courses
No courses assigned to module

### Method of assessment
Master's thesis (approx. 80 pages)

Language of assessment: English

### Allocation of places
--

### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)

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