Subdivided Module Catalogue for the Subject

Business Management and Economics

as a Bachelor’s with 1 major
with the degree "Bachelor of Science"
(180 ECTS credits)

Examination regulations version: 2007
Responsible: Faculty of Business Management and Economics
Course of Studies - Contents and Objectives

The bachelor degree programme Business Management and Economics is offered by both departments of the faculty - the Department of Business Management and the Department of Economics (17 chairs). (status: winter term 2009/10) The bachelor degree programme Business Management and Economics mediates an appropriate knowledge in Business Management and Economics, familiarizing students with the methods of academic work and qualifying them to work in an academic, independent and problem-solving manner. The course imparts the know-how about relevant academic theories, models and methods, and enhances the theoretical and analytical ability to reason as well as the ability to conceptualize in coherent structures. Further, through their autonomous work the students learn to order the academic results in a critical manner and to act responsibly. Through the acquisition of know-how and the training of analytical thinking the students gain the ability to familiarize themselves in a wide range of applications that they will face in their later professional life. They also acquire the basic knowledge necessary for the Master degree. In the bachelor thesis as the final requirement of the programme, the students should demonstrate their ability to work on a narrow thematic field within business management or economics in a limited time frame. The students should use well-known procedures and scientific criteria and work to a large extent independently.
Abbreviations used

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

Term: \( SS \) = summer semester, \( WS \) = winter semester

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

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

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

\text{ASPO2007}

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

\text{15-Apr-2008 (2008-8)}

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.
# Module Catalogue for the Subject Business Management and Economics Bachelor's with 1 major, 180 ECTS credits

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Bachelor's with 1 major, 180 ECTS credits

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### Subject-specific Key Skills

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### Philosophy and the sciences

**Abbreviation**: 06-B-P2-072-m01

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</table>

**Contents**

Introduction to the theory of intellectual disciplines; philosophical bases of the humanities and the social sciences; philosophical bases of the natural sciences and engineering.

**Intended learning outcomes**

- Content-related outcomes: 
  - insight into the relationship of philosophy to individual intellectual disciplines 
  - ability to reflect on the historical and intellectual origins of our knowledge culture 
  - ability to organise topics into overarching historical, social, and political schemata 
  - insight into the scope and limits of various intellectual disciplines 
  - knowledge of, and ability to criticise, basic assumptions in systems of thought, culture, and knowledge

- Formal outcomes (skills to be tested in assessments): 
  - ability to analyse philosophical texts and issues 
  - ability to organise concepts and philosophical positions into overarching intellectual schemata 
  - ability to present philosophical positions in a structured and linguistically appropriate manner

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

This module comprises 2 module components. Information on courses will be listed separately for each module component.

- 06-B-P2-1-072: S (no information on SWS (weekly contact hours) and course language available)
- 06-B-P2-2-072: S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

Assessment in this module comprises the assessments in the individual module components as specified below. Unless stated otherwise, successful completion of the module will require successful completion of all individual assessments.

**Assessment in module component 06-B-P2-1-072**: Philosophical principles of arts and humanities

- 5 ECTS, Method of grading: numerical grade
- written examination (approx. 120 minutes)

**Assessment in module component 06-B-P2-2-072**: Philosophical principles of natural sciences and technology

- 5 ECTS, Method of grading: numerical grade
- 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

Text analysis: Ancient Philosophy

### Abbreviation

06-B-W1-072-m01

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### Contents

Ancient philosophical texts.

### Intended learning outcomes

Intended learning outcomes: Content-related outcomes: - ability to analyse texts of ancient philosophy while taking into account the historical and intellectual context of their origin - knowledge of, and ability to criticise, basic assumptions in ancient systems of thought, culture, and knowledge

Formal outcomes (skills to be tested in the assessment): - ability to analyse philosophical texts and issues - ability to follow the rules of scholarly work (when writing a term paper) - ability to organise historical concepts and philosophical positions into overarching intellectual schemata - ability to independently develop and present philosophical issues

### 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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### Contents

Medieval philosophical texts.

### Intended learning outcomes

Intended learning outcomes: Content-related outcomes: - ability to analyse texts of medieval philosophy while taking into account the historical and intellectual context of their origin - knowledge of, and ability to criticise, basic assumptions in pre-modern systems of thought, culture, and knowledge Formal outcomes (skills to be tested in the assessment): - ability to analyse philosophical texts and issues - ability to follow the rules of scholarly work - ability to independently develop and present philosophical issues

### Courses

S (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(term paper (approx. 12 pages))

### Allocation of places

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### Additional information

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(examination regulations for teaching-degree programmes)
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**Contents**

Modern philosophical texts.

**Intended learning outcomes**

Intended learning outcomes: Content-related outcomes: - ability to analyse texts of modern philosophy - knowledge of, and ability to criticise, basic assumptions of systems of thought, culture, and knowledge of modernity Formal outcomes (skills to be tested in the assessment): - ability to analyse philosophical texts and issues - ability to follow the rules of scholarly work - ability to independently develop philosophical issues and to present them in a linguistically appropriate manner

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

S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 12 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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**Contents**

Contemporary philosophical texts.

**Intended learning outcomes**

Intended learning outcomes: Content-related outcomes: - ability to analyse texts of contemporary philosophy - knowledge of, and ability to criticise, basic assumptions of systems of thought, culture, and knowledge of the contemporary world Formal outcomes (skills to be tested in the assessment): - ability to analyse philosophical texts and issues - ability to follow the rules of scholarly work - ability to independently develop philosophical issues and to present them in a linguistically appropriate manner

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

S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 12 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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### Module Catalogue for the Subject
Business Management and Economics
Bachelor's with 1 major, 180 ECTS credits

<table>
<thead>
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<th>Module title</th>
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<td>Contemporary South Asia. Applied geography, politics, economy, society</td>
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### Contents

Introduction to South Asian regional studies and politics as well as to the economy, society and modern history of South Asia.

### Intended learning outcomes

Students have acquired a basic knowledge of South Asian regional studies and politics as well as of the economy, religion and society of (modern) South Asia, e. g. as reflected in modern literatures.

### Courses

This module comprises 2 module components. Information on courses will be listed separately for each module component.

- 04-IB1-1-072: V + Ü (no information on SWS (weekly contact hours) and course language available)
- 04-IB1-2-072: S (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

Assessment in this module comprises the assessments in the individual module components as specified below. Unless stated otherwise, successful completion of the module will require successful completion of all individual assessments.

Assessment in module component 04-IB1-1-072: Modern South Asia Modern South Asia

- 5 ECTS, Method of grading: numerical grade
- Presentation (20 to 30 minutes) with written elaboration (approx. 5 pages), weighted 1:1
- Language of assessment: German or English

Assessment in module component 04-IB1-2-072: Modern South Asia as reflected in its literature

- 5 ECTS, Method of grading: numerical grade
- Presentation (approx. 30 to 45 minutes) with written elaboration (approx. 10 pages), weighted 1:1
- Language of assessment: German 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: Social Structures in Indian Society

Abbreviation: 04-IB10-072-m01

Module coordinator: holder of the Chair of Indology

Module offered by: Chair of Indology

ECTS: 10

Method of grading: numerical grade

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

Duration: 1 semester

Module level: undergraduate

Other prerequisites: --

Contents:
This course will cover the fundamental principles of the social anthropology of India, discussing the categories person, family, gender and society (caste). It will equip students with the methods and theoretical background that will allow them to identify and deal with cultural differences.

Intended learning outcomes:
Students are familiar with the methods and theories of the social anthropology of India. They are able to gain a differentiated understanding of foreign cultures.

Courses (type, number of weekly contact hours, language — if other than German):
This module comprises 2 module components. Information on courses will be listed separately for each module component.

- 04-IB10-1-072: S + V (no information on SWS (weekly contact hours) and course language available)
- 04-IB10-2-072: S (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
Assessment in this module comprises the assessments in the individual module components as specified below. Unless stated otherwise, successful completion of the module will require successful completion of all individual assessments.

Assessment in module component 04-IB10-1-072: Social Anthropology of India

- 5 ECTS, Method of grading: numerical grade
- presentation or presentation of project using media aids (approx. 30 to 45 minutes each), each with written elaboration (approx. 10 pages), weighted 1:1
- Language of assessment: German or English

Assessment in module component 04-IB10-2-072: Selected topics of Social Anthropology of India

- 5 ECTS, Method of grading: numerical grade
- presentation (approx. 30 to 45 minutes) or presentation of project (approx. 30 to 45 minutes) using media aids as well as written elaboration (approx. 10 pages) of presentation, weighted 1:1
- Language of assessment: German or English

Allocation of places:
--

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
--
## Module title
Introduction to Market-Oriented Management

## Abbreviation
12-Mark-G-072-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
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 + Ü (no information on SWS (weekly contact hours) and course language available)
**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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
Supply, Production and Operations Management. An Introduction

Abbreviation
12-BPL-G-072-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
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment
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 | Abbreviation
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Managerial Accounting | 12-IntUR-G-072-m01

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**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 case studies of medium difficulty that calculate relevant costs and benefits and take on this basis a reasoned decision.

**Courses** (type, number of weekly contact hours, language — if other than German)
V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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 Catalogue for the Subject
### Business Management and Economics
#### Bachelor’s with 1 major, 180 ECTS credits

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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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### 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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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: Financial Accounting
Abbreviation: 12-ExtUR-G-072-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
Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

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:
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment:
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>holder of the Chair of Human Resource Management and Organisation</td>
<td>Faculty of Business Management and Economics</td>
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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)

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### Module Catalogue for the Subject
Business Management and Economics
Bachelor's with 1 major, 180 ECTS credits

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<td>holder of the Chair of Monetary Policy and International Economics</td>
<td>Faculty of Business Management and Economics</td>
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### 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

- V + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

- written examination (approx. 60 minutes)

### Allocation of places

- --

### Additional information

- --

### Referred to in LPO I

(examination regulations for teaching-degree programmes)

- --
**Module title** | **Abbreviation**  
---|---  
Macroconomics 1 | 12-Mak1-G-072-m01  

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

**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  
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 Olivier 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)  
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**Module title**
Macroeconomics 2

**Abbreviation**
12-Mak2-G-072-m01

**Module coordinator**
holder of the Chair of Public Finance

**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**

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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**
type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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 | Microeconomics 2
---|---
Abbreviation | 12-Mik2-G-072-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
Only after succ. compl. of module(s) | --

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

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
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment
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

Introduction to Economic Policy

Abbreviation

12-WiPo-G-072-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

undergraduate

Other prerequisites

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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
   - The contradicting relationship between full employment and stable prices
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.
<p>| <strong>Courses</strong> (type, number of weekly contact hours, language — if other than German) |
| V + Ü (no information on SWS (weekly contact hours) and course language available) |
| <strong>Method of assessment</strong> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus) |
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<td>holder of the Chair of Economics, Information and Contract Economics</td>
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

Allocation of places

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Additional information

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<tr>
<td>Dean of Studies Mathematik (Mathematics)</td>
<td>Institute of Mathematics</td>
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**Contents**

Theory of real-valued functions in one or two variables.

**Intended learning outcomes**

The student learns basic mathematical techniques in analysis. He/She is able to apply these methods to simple problems in economical modelling.

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

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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**Contents**
Theory of real-valued functions in several variables and basics in linear algebra.

**Intended learning outcomes**
The student deepens his/her knowledge in analysis and learns basic linear algebra. He/She is able to apply these methods to simple problems in economical modelling.

**Courses** (type, number of weekly contact hours, language — if other than German)
V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
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)
--
Module title
Descriptive Statistics and Introduction to Probability

Abbreviation
12-Stat-G-072-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 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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
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 Statistical Inference and Regression Analysis

### Abbreviation
12-QWF-G-072-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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 120 minutes)

### Allocation of places
--

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title: Introduction to Business Informatics

Abbreviation: 12-EWiinf-G-072-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:

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 informations 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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
written examination (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>Applied Computer Science</td>
<td>12-Alinf-G-072-m01</td>
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<tbody>
<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 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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

--

**Additional information**

--

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

--
Module title | Abbreviation
---|---
Introduction to the German Legal System | 02-EReWi-G-072-m01

Module coordinator | Module offered by
Dean of the Faculty of Law | Faculty of Law

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

Contents

German contents available but not translated yet.


Intended learning outcomes

German intended learning outcomes available but not translated yet.


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

V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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**

German contents available but not translated yet.

Dieses Modul bietet eine Einführung in das deutsche und europäische Gesellschafts- und Handelsrecht.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.


**Courses**

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

written examination (approx. 60 minutes)

**Allocation of places**

--

**Additional information**

--

**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

--
Module title | Chinese Studies
---|---
Abbreviation | 04-ChinaK-072-m01

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

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Duration | 1 semester
Module level | undergraduate
Other prerequisites | By way of exception, additional prerequisites are listed in the section on assessments.

Contents

German contents available but not translated yet.

Allgemeine landeskundliche und historische Einführung der VR China und Greater Chinas; Einführung in die Geschichte der Republik und vertiefende Darstellung der Volksrepublik China einschließlich ihrer Institutionen; Überblick über die wirtschaftliche Entwicklung; dies soll im Rahmen der Globalisierung mit volkswirtschaftlichen Methoden im Internationalen Kontext erfolgen.

Intended learning outcomes

German intended learning outcomes available but not translated yet.


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

This module comprises 2 module components. Information on courses will be listed separately for each module component.

- 04-ChinaK-1-072: 2 ECTS, Method of grading: numerical grade
  written examination (60 minutes)
  Other prerequisites: Module component 04-ChinWW-1 is recommended.

- 04-ChinaK-2-072: 3 ECTS, Method of grading: numerical grade
  term paper (approx. 15 to 20 pages) with presentation (approx. 30 minutes) and discussion (approx. 15 minutes)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

Assessment in this module comprises the assessments in the individual module components as specified below. Unless stated otherwise, successful completion of the module will require successful completion of all individual assessments.

Assessment in module component 04-ChinaK-1-072: Applied Geography of China

- 2 ECTS, Method of grading: numerical grade
- written examination (60 minutes)
- Other prerequisites: Module component 04-ChinWW-1 is recommended.

Assessment in module component 04-ChinaK-2-072: China in the Global Economy

- 3 ECTS, Method of grading: numerical grade
- term paper (approx. 15 to 20 pages) with presentation (approx. 30 minutes) and discussion (approx. 15 minutes)

Allocation of places

Additional information

Referred to in LPO I (examination regulations for teaching-degree programmes)
### Module title
Entrepreneurship and Management

### Abbreviation
12-U&UF-F-072-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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
written examination (approx. 60 minutes)

### Allocation of places
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### Additional information
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<td>Market Research</td>
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### Contents

This module will acquaint students with modern methods of market research as well as multivariate statistical methods and will thus equip them with the skills necessary to independently conduct practical and empirical scientific studies.

### Intended learning outcomes

German intended learning outcomes available but not translated yet.

Die Studierenden verfügen über Kenntnisse moderner Marktforschungsmethoden und multivariater statistischer Verfahren zur eigenständigen Durchführung von praktischen und wissenschaftlichen empirischen Studien.

### Courses

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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<td>Seminar: Competitive Leadership</td>
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<td>Managing Director of the Institute of Business Management</td>
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**Contents**

Academically sound investigation (both empirically and theoretically) of practical problems and projects in the area of competition-oriented management.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.

Die Studierenden verfügen über Kenntnisse von Methoden und Konzepten im Rahmen der Aufgaben einer wettbewerbsorientierten Unternehmensführung.

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

S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 10 pages) and presentation (approx. 20 minutes) with subsequent discussion (approx. 10 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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<tr>
<td>Supply, Production and Logistics Management. Material Requirements Planning</td>
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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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<table>
<thead>
<tr>
<th>Module title</th>
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<tr>
<td>Seminar: Supply, Production and Logistics Management</td>
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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** (type, number of weekly contact hours, language — if other than German)
S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
term paper (10 to 20 pages) and presentation (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)
--
## Module Catalogue for the Subject Business Management and Economics
Bachelor's with 1 major, 180 ECTS credits

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<td>Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)</td>
<td>12-Wipr1-F-072-m01</td>
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<td>holder of the Chair of Business Management and Accounting</td>
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
written examination (approx. 60 minutes)

### Allocation of places

Number of places: 150. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### 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 2 - Consolidated Financial Statements (German GAAP, IFRS)</td>
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
written examination (approx. 60 minutes)

**Allocation of places**
Number of places: 150. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**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>Abbreviation</th>
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<tbody>
<tr>
<td>Financial Accounting and Auditing 3 - Auditing</td>
<td>12-Wipr3-F-072-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>undergraduate</td>
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 150. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**Additional information**

--

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

--
### Module title
Seminar: Financial Accounting and Auditing

### Abbreviation
12-Wipr-FS-072-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)
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### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
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### 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
(type, number of weekly contact hours, language — if other than German)
S (no information on SWS (weekly contact hours) and course language available)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
term paper (approx. 25 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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### 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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

### Allocation of places

Number of places: 100. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### Additional information

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(examination regulations for teaching-degree programmes)

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

S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 20 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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**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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (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**

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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 150. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**Additional information**

--

**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

--
### Module: Business Taxation 2: The Taxation of Income in Germany

**Module title:** Business Taxation 2: The Taxation of Income in Germany  
**Abbreviation:** 12-St2-F-072-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  
**Duration:** 1 semester  
**Module level:** undergraduate  
**Other prerequisites:** --  

#### 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 field by means of the tax code, other legal texts and secondary literature.

#### Courses

- **V + Ü** (no information on SWS (weekly contact hours) and course language available)

#### Method of assessment

- **written examination** (approx. 120 minutes)

#### Allocation of places

Number of places: 80. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

#### Additional information

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#### Referred to in LPO I

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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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 120 minutes)

**Allocation of places**

Number of places: 80. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**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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eBusiness | 12-EBus-F-072-m01

Module coordinator | Module offered by
holder of the Chair of Information Systems Engineering | Faculty of Business Management and Economics

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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 haswaned 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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
written examination (approx. 60 minutes)

Allocation of places

Number of places: 50. Bachelor's students of Wirtschaftsinformatik (Business Information Systems) (180 ECTS credits) will be given preferential consideration when it comes to admission to courses and assessment in the module component. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

Additional information

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<tr>
<td>holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
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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

V + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

written examination (approx. 60 minutes)

### Allocation of places

Number of places: 50. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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**Module title**  
Seminar: Information Technologies

**Abbreviation**  
12-Wiinf-FS-072-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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**Duration**  
1 semester  

**Module level**  
undergraduate

**Other prerequisites**  
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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 (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

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

### Allocation of places

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### Additional information

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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

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### Method of assessment

- written examination (approx. 60 minutes)

### Allocation of places

Number of places: 100. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### Additional information

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

**Contents**

The module will focus on equipping students with the skills necessary for solving a variety of case studies. These case studies will focus on the practical application of theoretical knowledge for the solution of practical problems and will provide students with an opportunity to apply the management tools they were taught. A particular emphasis will be on equipping students with skills in the areas of strategic thinking and the operational implementation of strategies. Participants will be issued a certificate of attendance.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.

Die Studierenden verfügen über Kompetenzen zur Lösung von Fallstudien nach internationalen Standards.

**Courses**

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

Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

presentation of case studies and oral participation (as specified at the beginning of the course)

**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>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Seminar: Human Resource Management &amp; Organizational Theory</td>
<td>12-P&amp;O-FS-072-m01</td>
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<td>holder of the Chair of Human Resource Management and Organisation</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)

$S$ (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

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

**Allocation of places**

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**Additional information**

--

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

--
**Module title**  
European Monetary Policy

**Abbreviation**  
12-EuGP-F-072-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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</table>

**Duration**  
1 semester  

**Module level**  
undergraduate  

**Other prerequisites**  
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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**

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 20. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**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 Business Management and Economics

**Bachelor's with 1 major, 180 ECTS credits**

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<th>Module title</th>
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</table>

**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.

**Courses**

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

S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 15 pages) and presentation (approx. 45 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
Business Cycles and Stabilization Policy

Abbreviation
12-Konj1-F-072-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
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
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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
written examination (approx. 60 minutes)

Allocation of places
Number of places: 50. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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</table>

**Contents**

This module will take the form of a seminar. Participants will independently work on a problem in economic policy or will review an important publication on a topic in economics.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.

Die Studierenden verfügen über die Fähigkeit, den Stand eines aktuellen Projektes durch einen Vortrag darzustellen, zu diskutieren und zu verteidigen.

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

S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 15 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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### Module Catalogue for the Subject
Business Management and Economics
Bachelor's with 1 major, 180 ECTS credits

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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

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

### Allocation of places

Number of places: 150. Bachelor's students of Wirtschaftsinformatik (Business Information Systems) (180 ECTS credits) will be given preferential consideration when it comes to admission to courses and assessment in the module component. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### 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 Business Management and Economics
Bachelor’s with 1 major, 180 ECTS credits

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</table>

### 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
1. recognize the potential of lessening competition due to certain practices by firms;
2. argue by using results from industrial economics why certain practices hinder competition;
3. 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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

### Allocation of places

Number of places: 50. Bachelor's students of Wirtschaftsinformatik (Business Information Systems) (180 ECTS credits) will be given preferential consideration when it comes to admission to courses and assessment in the module component. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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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 (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 15 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)

--
Module title: Labor Market Economics and Social Policy

Abbreviation: 12-A&S-F-072-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:
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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

Allocation of places

Number of places: 20. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

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

**Business Management and Economics**

Bachelor's with 1 major, 180 ECTS credits

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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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

### Allocation of places

Number of places: 20. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### Additional information

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## Contents

The "Seminar zu Wirtschaftsordnung und Sozialpolitik" ("Seminar: Economic Order") will enable students to independently to work on a specific topic in economic policy. Students will be required to write a seminar paper and present the results in front of an audience.

## Intended learning outcomes

German intended learning outcomes available but not translated yet.

Durch die Anfertigung einer Seminararbeit im Rahmen des Seminars Wirtschaftsordnung und Sozialpolitik soll den Studenten die Kompetenz vermittelt werden, eigenständig eine wissenschaftliche Literaturrecherche durchzuführen und eine wissenschaftliche Arbeit hinsichtlich einer zuvor festgelegten Fragestellung zu verfassen.

## Courses

S (no information on SWS (weekly contact hours) and course language available)

## Method of assessment

- term paper (approx. 25 pages) and presentation (approx. 20 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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<th>Other prerequisites</th>
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<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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### 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

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<thead>
<tr>
<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>written examination (approx. 60 minutes)</td>
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### Allocation of places

Number of places: 20. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### Additional information

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

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</table>

**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 (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 15 pages) and presentation (approx. 45 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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<table>
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<td>Time Series Analysis</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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 20. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**Additional information**

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

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<thead>
<tr>
<th><strong>Module title</strong></th>
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**Contents**

This module will equip students with a basic knowledge of the mathematics of dynamical systems as well as with a knowledge of elementary simulation techniques. Using the respective methods, the module will experimentally investigate the dynamical behaviour of selected models in business cycle theory.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.

Die Studierenden verfügen über ein Verständnis der wichtigsten Techniken der Simulation dynamischer Systeme.

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

V (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 20. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**Additional information**

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

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Module title: Computer Lab in Quantitative Methods  
Abbreviation: 12-CQM-F-072-m01

Module coordinator: holder of the Chair of Econometrics  
Faculty 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: By way of exception, additional prerequisites are listed in the section on assessments.

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 (type, number of weekly contact hours, language — if other than German)
This module comprises 2 module components. Information on courses will be listed separately for each module component.
• 12-CQM-F-1-072: P (no information on SWS (weekly contact hours) and course language available)
• 12-CQM-F-2-072: P (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
Assessment in this module comprises the assessments in the individual module components as specified below. Unless stated otherwise, successful completion of the module will require successful completion of all individual assessments.

Assessment in module component 12-CQM-F-1-072: Computer Lab in Regression Analysis
• 3 ECTS, Method of grading: numerical grade
• a) written examination (approx. 60 minutes) or b) term paper (approx. 20 pages) or presentation (approx. 20 minutes), weighted 1:1
• Other prerequisites: Modules 12-QWF-G, 10-M-MMW1, 10-M-MMW2 are recommended.

Assessment in module component 12-CQM-F-2-072: Computer Lab Fortran
• 2 ECTS, Method of grading: numerical grade
• a) written examination (approx. 60 minutes) or b) term paper (approx. 20 pages) or presentation (approx. 20 minutes), weighted 1:1
• Other prerequisites: Modules 12-QWF-G, 10-M-MMW1, 10-M-MMW2 are recommended.

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>
<th>Abbreviation</th>
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<td>Seminar: Quantitative Economic Research</td>
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### 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

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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 Catalogue for the Subject
### Business Management and Economics
#### Bachelor's with 1 major, 180 ECTS credits

<table>
<thead>
<tr>
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### 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

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### Method of assessment

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<tbody>
<tr>
<td>written examination (approx. 60 minutes)</td>
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### Allocation of places

Number of places: 30. Bachelor’s students of Wirtschaftsinformatik (Business Information Systems) (180 ECTS credits) will be given preferential consideration when it comes to admission to courses and assessment in the module component. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

### Additional information

--

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

--
**Module title**  
Forward and Reverse Business Engineering

**Abbreviation**  
12-FRBE-F-072-m01

**Module coordinator**  
Business Integration Prof. Thome

**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**

"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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 50. Bachelor's students of Wirtschaftsinformatik (Business Information Systems) (180 ECTS credits) will be given preferential consideration when it comes to admission to courses and assessment in the module component. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**Additional information**

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

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### Module: Bachelor-Thesis

**Module title**: Bachelor-Thesis  
**Abbreviation**: 12-BT-072-m01  
**Module coordinator**: Dean of the Faculty of Business Management and Economics  
**ECTS**: 10  
**Method of grading**: Numerical grade --  
**Duration**: 1 semester  
**Module level**: Undergraduate  
**Other prerequisites**: Registration for assessment on a continuous basis as agreed upon with supervisor.

### Contents

Students will complete their degree with a Bachelor's thesis in which they will be required to research and write on a topic from the area of business management and economics. This thesis may either take the form of an analysis and structured presentation of the existing literature on a certain topic or may, as is often the case, also include a presentation of the students' own original achievements, e.g., new algorithms developed by students, surveys, the prototypical demonstration of a concept or the application and (further) development of a theoretical model.

### Intended learning outcomes

In the thesis, students demonstrate that they able to plan and to carry out a science-based research within a prescribed period and to document the results in accordance with the professional scientific standards in writing. The acquisition of specialized skills presupposes the reception of national and international (mainly English) literature. Students are able to understand relevant contributions to research and professional practice and to critically analyze and assess their relevance to their own specific questions. They can recognize and assess major lines of development and dynamics within the field of study.

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

No courses assigned.

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

- **written thesis**

Language of assessment: German 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
### Business Management and Economics
### Bachelor's with 1 major, 180 ECTS credits

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#### Contents

This module includes tutoring activities in a tutorial offered by a Chair at the Faculty of Business Management and Economics.

#### Intended learning outcomes

Students have the ability to guide a group, to present content understandable and to develop training materials.

#### Courses

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

Ä + Ü (no information on SWS (weekly contact hours) and course language available)

#### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

preparation of materials for exercises, presentations, oral participation or similar (method of assessment to be specified by the respective Chair)

#### Allocation of places

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#### Additional information

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**Contents**

This module includes tutoring activities in a tutorial offered by a Chair at the Faculty of Business Management and Economics.

**Intended learning outcomes**

Students have the ability to guide a group, to present content understandable and to develop training materials.

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

Ä + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

preparation of materials for exercises, presentations, oral participation or similar (method of assessment to be specified by the respective Chair)

**Allocation of places**

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**Additional information**

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

**Contents**

This course will familiarise students not only with basic concepts but also with the processes and functions of SAP Enterprise Resource Planning Human Capital Management. In the theoretical part of the course, students will first acquire the knowledge and skills that will serve as a basis for the practical part. This practical part will then present students with an opportunity to apply what they have learned by working with an ERP system on case studies on the model company LIVE AG.

**Intended learning outcomes**

Goal of this course is to give students insights in the practical application and the possibilities and limits of SAP Enterprise Resource Planning Human Capital Management covering several human capital and organisation topics.

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 24. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**Additional information**

--

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

--
Module title | Innovation Management
---|---
Abbreviation | 12-IM-082-m01

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

<table>
<thead>
<tr>
<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
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<tbody>
<tr>
<td>5</td>
<td>numerical grade</td>
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</table>

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

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

<table>
<thead>
<tr>
<th>Type, number of weekly contact hours, language — if other than German</th>
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<tr>
<td>V + Ü (no information on SWS (weekly contact hours) and course language available)</td>
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Method of assessment

<table>
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<tbody>
<tr>
<td>written examination (approx. 60 minutes)</td>
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</table>

Language of assessment: German, 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: Entrepreneurship
Abbreviation: 12-EPS-091-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
Only after succ. compl. of module(s)

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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
written examination (approx. 60 minutes)
Language of assessment: German, 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>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>Cost Accounting for Decision Making and Control</td>
<td>12-KR-082-m01</td>
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<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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</thead>
<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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<th>Other prerequisites</th>
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<td>1 semester</td>
<td>undergraduate</td>
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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 complex problem structures.

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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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<table>
<thead>
<tr>
<th>Module title</th>
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<td>Social Theory</td>
<td>06-BM-AS-082-m01</td>
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<tbody>
<tr>
<td>holder of the Chair of Sociology and Sociological Theory</td>
<td>Chair of Sociology and Sociological Theory</td>
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<tbody>
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</table>

**Contents**

German contents available but not translated yet.

Einführung in grundlegende Begriffe, Fragestellungen, Themen und Analysen der Soziologie.

**Intended learning outcomes**

Students will become adept at recognizing and evaluating the main conceptual schemes and theoretical approaches of sociology.

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (90 minutes)

**Allocation of places**

--

**Additional information**

--

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

--
Module Catalogue for the Subject
Business Management and Economics
Bachelor's with 1 major, 180 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tr>
<td>International Relations</td>
<td>06-BM-IB-082-m01</td>
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<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Professorship of European Studies and International Relations</td>
<td>Professorship of European Studies and International Relations</td>
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<td>undergraduate</td>
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</table>

**Contents**

German contents available but not translated yet.

Historische Entwicklung, Theorien und Grundfragen der Lehre von den Internationalen Beziehungen.

**Intended learning outcomes**

The student has acquired the knowledge of International Relations' manifold theories. He/She is able to reflect the appropriate conceptual and theoretical capacity of their main issues; he/she is able to conduct a theoretical approach to the analysis of pivotal problem areas of world politics.

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (90 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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<table>
<thead>
<tr>
<th>Module title</th>
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<td>Social Stratification and Subfields of Sociology</td>
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<tbody>
<tr>
<td>holder of the Professorship of Sociology and Qualitative Research</td>
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</table>

**Contents**

German contents available but not translated yet.

Sozialstrukturanalyse, Theorien, Modelle, Befunde.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.

Der/Die Studierende verfügt über Grundkenntnisse der Sozialstrukturanalyse.

**Courses**

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

written examination (90 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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<table>
<thead>
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<th>Module title</th>
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<td>Economic Basics of Risk Management</td>
<td>12-Risk-082-m01</td>
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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 Economics, Information and Contract 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

- 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

<table>
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<th>type, number of weekly contact hours, language — if other than German</th>
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### Method of assessment

<table>
<thead>
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<th>type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus</th>
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<tbody>
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<td>written examination (approx. 60 minutes)</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 Catalogue for the Subject Business Management and Economics

Bachelor's with 1 major, 180 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>DATEV - Introduction to DATEV-Software for Tax Accounting</td>
<td>12-DAT-082-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 Business Taxation</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
<td>undergraduate</td>
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</table>

### Contents

The module will introduce students to processes regarding accounting, taxation, financial statements and the audit of these using the DATEV software. DATEV is one of the standard systems used by tax consultants and accountants. Students will not only become familiar with the basics, they will also acquire insights into the processes and functionalities. In the theoretical part, students will acquire the necessary skills that will serve as a basis for the practical part. This practical part will present students with an opportunity to apply their newly acquired knowledge by working with a DATEV system on case studies on the model company Müller & Thurgau GmbH.

### Intended learning outcomes

Students acquire practical knowledge in using the DATEV software package for daily book-keeping and for producing annual reports.

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (60 minutes)

### 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>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Competition and Strategy 3</td>
<td>12-S&amp;W3-F-082-m01</td>
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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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**Duration**
1 semester  
undergraduate

**Other prerequisites**
--

**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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>Fundamentals of Information Economics and Incentive Systems</td>
<td>12-ARS-091-m01</td>
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<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>Managing Director of the Institute of Economics</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
<td>undergraduate</td>
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</table>

**Contents**

On the basis of the fundamental principles of decision and information economics, this course will discuss what makes accounting information useful for decision-making processes and how we can distinguish between the concepts of decision usefulness and incentive usefulness. The course will then move on to discuss typical controlling tools such as budgeting, ratios and transfer prices and will investigate these in terms of their incentive usefulness.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.


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

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

--

**Additional information**

--

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

--
### Module title
Seminar: Foundation and Corporate Growth

### Abbreviation
12-UG-FS-091-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

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

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

### Contents
Seminar on entrepreneurship and corporate growth. Topics will vary and may include the relationship between entrepreneurship, innovation management and sustainability, university entrepreneurship and technology transfer.

### Intended learning outcomes
German intended learning outcomes available but not translated yet.


### Courses
S (no information on SWS (weekly contact hours) and course language available)

### Method of assessment
(term paper (approx. 15 to 20 pages) and presentation (approx. 20 to 30 minutes), weighted 2:1

Language of assessment: German or English

### Allocation of places
Number of places: 20. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: 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. 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. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places reallocated as they become available.

### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>International Trade</td>
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<td>Module coordinator</td>
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<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>
<td>undergraduate</td>
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<tr>
<td>Other prerequisites</td>
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</tbody>
</table>

**Contents**

This module will discuss explanations of international trade.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.

Die Studierenden können die Bestimmungsgründe des internationalen Handels erklären und ihre sektoralen und gesamtwirtschaftlichen Auswirkungen einschätzen.

**Courses**

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a 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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<thead>
<tr>
<th>Module title</th>
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<tr>
<td>Multinational Enterprises</td>
<td>12-MultE-091-m01</td>
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<tr>
<td>Managing Director of the Institute of Business Management</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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**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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (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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<table>
<thead>
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<tr>
<td>Computer Lab in Regression Analysis</td>
<td>12-CQW-091-m01</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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**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** (type, number of weekly contact hours, language — if other than German)
P (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 10 pages) and presentation (approx. 20 minutes), weighted 2:1

**Allocation of places**
Number of places: 20. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: 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. 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. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places reallocated 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 coordinator**

holder of the Chair of Public Finance

**Module offered by**

Faculty of Business Management and Economics

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</table>

**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

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

P (no information on SWS (weekly contact hours) and course language available)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper including programming a model (approx. 10 pages)

### Allocation of places

Number of places: 20. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: 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. 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. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated 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 Business Management and Economics Bachelor's with 1 major, 180 ECTS credits

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<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (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 Catalogue for the Subject
Business Management and Economics
Bachelor’s with 1 major, 180 ECTS credits

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<thead>
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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

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### Allocation of places

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### Additional information

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### Module Catalogue for the Subject
Business Management and Economics
Bachelor’s with 1 major, 180 ECTS credits

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- 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

- written examination (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: Selected Topics in Business Management 4
Abbreviation: 12-APB4-091-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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
written examination (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: Selected Topics in Economics 1
Abbreviation: 12-APV1-091-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: 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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):

written examination (60 minutes)

Allocation of places:

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Additional information:

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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 + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (60 minutes)

**Allocation of places**

--

**Additional information**

--

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

--
### Module title

**Selected Topics in Economics 3**

### Abbreviation

12-APV3-091-m01

### Module coordinator

Dean of the Faculty of Business Management and Economics

### Module offered by

Faculty of Business Management and Economics

### ECTS

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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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### 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
Business Management and Economics
Bachelor's with 1 major, 180 ECTS credits

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<thead>
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<th>Module title</th>
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (60 minutes)

### Allocation of places

--

### Additional information

--

### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
Module title | Abbreviation
---|---
Selected Topics in Quantitative Methods 1 | 12-APM1-091-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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination

Allocation of places

--

Additional information

--

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

--
## Module title
**Selected Topics in Quantitative Methods 2**

## Abbreviation
12-APM2-091-m01

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

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

<table>
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<tr>
<th>ECTS</th>
<th>Method of grading</th>
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<tbody>
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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 + Ü** (no information on SWS (weekly contact hours) and course language available)

### Method of assessment
**written examination** (60 minutes)

### 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 Quantitative Methods 3**

<table>
<thead>
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<td>12-APM3-091-m01</td>
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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

(V + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

Written examination (60 minutes)

### Allocation of places

--

### Additional information

--

### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
### Module title
**Selected Topics in Quantitative Methods 4**

| Abbreviation | 12-APM4-091-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
**V + Ü** (no information on SWS (weekly contact hours) and course language available)

### Method of assessment
written examination (60 minutes)

### Allocation of places
--

### Additional information
--

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

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### 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 from Other Faculties 2**

<table>
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<td>Faculty of Business Management and Economics</td>
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| Dean of the Faculty of Business Management and Economics |

### ECTS
5

### Method of Grading
numerical grade

### 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

V + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of Assessment

written examination (60 minutes)

### Allocation of Places

--

### Additional Information

--

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

--
### Module title
Selected Topics from Other Faculties 3

### Abbreviation
12-APAF3-091-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
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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 + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (60 minutes)

### Allocation of places
--

### Additional information
--

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

--
Module title: Selected Topics from Other Faculties 4  
Abbreviation: 12-APAF4-091-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 + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
written examination (60 minutes)

Allocation of places:
--

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
--
Cost Accounting for Decision Making and Control

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<td>Cost Accounting for Decision Making and Control</td>
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<td>Faculty of Business Management and Economics</td>
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<td>undergraduate</td>
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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 complex problem structures.

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

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

--

**Additional information**

--

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

--

Bachelor's with 1 major Business Management and Economics (2007)
## Module Catalogue for the Subject

### Business Management and Economics

Bachelor’s with 1 major, 180 ECTS credits

<table>
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<th>Module title</th>
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<td>Comparative Politics</td>
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<td>holder of the Chair of Comparative Politics and German Politics</td>
<td>Chair of Comparative Politics and German Politics</td>
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</table>

### Contents

German contents available but not translated yet.

Konstruktionsmerkmale politischer Systeme; Vermittlung zentraler Kategorien der vergleichenden Systemanalyse.

### Intended learning outcomes

German intended learning outcomes available but not translated yet.

Der/Die Studierende verfügt über grundlegende Kenntnisse der Konstruktionsprinzipien politischer Systeme. Er/Sie beherrscht die Anwendung des Systemvergleichsrasters auf konkrete Fallbeispiele.

### Courses

(V + Ü (no information on SWS (weekly contact hours) and course language available)

<table>
<thead>
<tr>
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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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<td>Sales Controlling &amp; Management</td>
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<td>undergraduate</td>
<td>Registration for assessment: as specified.</td>
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**Contents**

The focus of the lecture is the support of sales management by controlling. The course covers the positioning of sales and sales management with a special emphasis on B2B sales of IT companies and the position of sales controlling as a subset of overall controlling in different business organisations. The course discusses basic requirements of an ideal support of sales by controlling as well as possible elements with which this support function can be realised, such as management information systems, target management and customer relationship management.

**Intended learning outcomes**

Knowledge about the practice of working in sales management and the associated sales is acquired. By displaying theoretical tools to support sales management by the controlling and the balance with the reality in companies, participants further acquire skills to evaluate the possible use of sales management tools in practice.

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

V (no information on SWS (weekly contact hours) and course language available)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

term paper (approx. 20 pages) and written examination (approx. 60 minutes), weighted 2:1

**Allocation of places**

--

**Additional information**

--

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

--
### Workshop Corporate Planning

**Module title**: Workshop Corporate Planning  
**Abbreviation**: 12-PU-092-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**: undergraduate  
**Other prerequisites**: --

**Contents**

This module will equip students with the theoretical and practical background for founding a business. The course will focus on the business plan comprising the development of a novel and innovative business idea, a related customer potential and competition analysis, a marketing plan, an implementation schedule as well as a strategy concept/business model and an opportunities and threats analysis. The course will provide students with an opportunity to develop, over the course of one semester, a business plan or business concept for a business idea (either given or of their own choice). The course will use a combination of lectures and team exercises. Students will be expected to complete the largest part of the work on the business plan for their business idea independently between seminar sessions, either alone or in teams.

**Intended learning outcomes**

- Sensibilisierung der Studierenden für eine unternehmerische Perspektive und Erwerb unternehmerischer Handlungskompetenzen.  
- Erwerb von Fähigkeiten und Kompetenzen, die zur Erstellung eines Geschäftskonzeptes (Business Plan) notwendig sind: - Detaillierte Kenntnisse zum Aufbau/zur Struktur und den Inhalten eines Businessplans.  
- Verfassen eines Businessplans im "Gründerteam" anhand einer selbst gewählten Geschäftsidee.  
- Vorbereitung einer Gründung eines Unternehmens mittels Businessplans.  
- Die Befähigung, allein oder mit Partnern ein Unternehmen zu gründen.  
- Kenntnis von Methoden und Instrumenten, die eine Führungskraft eines Unternehmens benötigt.  
- Selbständiges Arbeiten und Recherchieren sowie Kunden- und Experteninterviews.  
- Vorbereitung von Präsentationsunterlagen sowie Präsentation des Gründungsvorhabens unter "realen Kapitalgeber-Bedingungen".  
- Arbeiten im Team/Gruppenarbeit.

**Courses**

(S (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

- written examination (approx. 60 minutes) and assignment to be completed at home (business plan, approx. 30 pages), weighted 2:1

**Allocation of places**

Number of places: 25. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: 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. 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. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.

**Additional information**

--
Referred to in LPO I (examination regulations for teaching-degree programmes)
Module title: Selected Aspects of Managerial Accounting
Abbreviation: 12-AAC-092-m01

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

ECTS: 5
Method of grading: numerical grade
Method of grading: Only after succ. compl. of module(s)
Duration: 1 semester
Module level: undergraduate
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 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:
S (no information on SWS (weekly contact hours) and course language available)

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

Allocation of places:
--

Additional information:
--

Referred to in LPO 1 (examination regulations for teaching-degree programmes)
--
**Module title**
Advanced Labor Economics

**Abbreviation**
12-ALE-092-m01

**Module coordinator**
Managing Director of the Institute of 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 was designed for students with a strong interest in the discussion of theoretical labour market models on issues such as unemployment and discrimination. The module will also focus on educational choices in imperfect labour markets.

**Intended learning outcomes**
German intended learning outcomes available but not translated yet.

- Fähigkeit zur Analyse von aktuellen theoretischen Modelle der Arbeitsmarktökonomik.
- Einblicke in die Grundlagen für wirtschaftspolitische Diskussionen zu Arbeitsmarkt- und Bildungsreformen.

**Courses**
V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**
Written examination (approx. 60 minutes)

**Allocation of places**
--

**Additional information**
--

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

--
Module title | Abbreviation
--- | ---
Startup Financing | 12-UFin-092-m01

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

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Intended learning outcomes

German intended learning outcomes available but not translated yet.

Die Studierenden besitzen einen Überblick über alle relevanten Fragestellungen im Zusammenhang mit der Finanzierung von Start-Up-Unternehmen sowie praxisnahe Erfahrungen in der Erstellung von Finanzplänen.

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

S (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

budget (approx. 10 to 15 pages) and presentation (approx. 20 to 30 minutes)

Allocation of places

--

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-WUE-092-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

The aim of the seminar is to provide students with an overview of business ethics. First, basic philosophical terms are clarified and important philosophical theories such as utilitarianism or discourse ethics are introduced. The course discusses how business ethics can be justified and what purpose it can serve. The seminar focuses on the question of what ethical challenges companies face and to what extent companies are moral agents and should include ethical considerations in their actions. Afterwards, the seminar discusses the relationship between the free market and morality and the role of the state for the frame order.

Intended learning outcomes

After finishing this course, the student should be able by using common scientific methods to write a seminar paper dealing with a selected ethical problem in business. They should be able to present a complex problem in an clear and understandable way and they should discuss the own position with convincing arguments with other participants in the class.

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

S (no information on SWS (weekly contact hours) and course language available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

a) written examination (approx. 60 minutes) or b) presentation (approx. 20 minutes) and written elaboration (approx. 15 to 20 pages), weighted 1:2. The method of assessment will be specified at the beginning of each seminar.

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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