Subdivided Module Catalogue
for the Subject

Business Management

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

Examination regulations version: 2015
Responsible: Faculty of Business Management and Economics
Course of Studies - Contents and Objectives

The Master’s Degree in Business Management (BWL) awarded by the Faculty of Economics and Business Studies of the Julius Maximilian University of Würzburg (JMU) is a research-oriented course of study leading to a Master of Science (M.Sc.) degree within the framework of a consecutive Bachelor-Master model. The Master of Science degree is an advanced research-oriented and professional qualification and is the equivalent of the degree previously awarded by the Faculty of Economics, the Diplom-Kaufmann or Diplom-Kauffrau.

The course of study for the Master’s Degree in Business Management provides the student with in-depth knowledge and skills as well as the methodology used in Business Management and is thus an advanced academic qualification requiring independent academic work. In addition to a thorough general grounding in Economics and Business the degree provides specialised study of at least two different major areas of Business Studies or specialisation for specific professions.

The choice between a more general course of study with up to three individually selected special subjects studied in more depth or the preparation for a particular profession or area of work is a reflection of the tradition of the Faculty which focuses on a broad, methodically well-founded academic education. At the same time this course of study meets the increasing demands of an international labour market with its need for expert knowledge.

Through the development and application of analytical thinking, the students are expected to acquire the necessary knowledge and skills to meet the tasks they are likely to face in their professional lives and in particular to use the knowledge accumulated during their Bachelor course and to apply it in independent study in their Master degree course. Graduates of the Master degree course will thus be qualified to take up employment in their chosen professions as well as to continue with academic work in universities and research institutes.

With their written Master thesis and the academic course work they have completed, the students demonstrate that they are capable of analysing a clearly-defined subject from the field of Business Management within a given period of time. The student’s grasp of the subject using analytic methodology and ability to integrate his or her own ideas are of great importance. It also provides the student with the thorough grounding and formal qualification to proceed to a doctoral degree.

A great deal of individual effort is required on the part of the students in order to achieve these goals. Study for a Master’s degree involves a substantial amount of independent study and study in work groups. The correct use of the relevant literature from the field of Business Management is essential.

For the successful completion of the degree Master of Business Management and a successful career, a command of written and spoken English and preferably a further modern language are of great benefit as are proficiency in rhetoric and presentation techniques. The student is expected to acquire and develop these skills outside the course of study.

Some of the classes as well as the module examinations for these classes may be held and taken in English.

The Master of Business Management examination thus provides the student with an internationally comparable degree in the field of Business Studies and the Master Degree is an advanced professional or research-based qualification, depending on the modules selected.
A student who passes the Master of Business Management examinations is qualified under the Regulations for Doctoral Degrees of the Julius Maximilian University of Würzburg (Promotionsordnung der JMU), as amended, to study for a Doctoral Degree.
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: NUM = numerical grade, B/NB = (not) successfully completed

Regulations: (L)ASPO = general academic and examination regulations (for teaching-degree programmes), FSB = subject-specific provisions, 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:

ASPO2015

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

13-Jan-2016 (2015-271)

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.
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### Subdivided Module Catalogue for the Subject
### Business Management
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#### Value Chain Management (60 ECTS credits)

#### Compulsory (30 ECTS credits)

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*Master's with 1 major Business Management (2015)*

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**Risk Management (60 ECTS credits)**

**Compulsory Core Electives I (30-40 ECTS credits)**

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**Compulsory Core Electives II (20-30 ECTS credits)**

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**Economic Policy (20 ECTS credits)**

**Compulsory Core Electives (20 ECTS credits)**

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### Strategic Marketing Management (20 ECTS credits)

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### Industrial Management (20 ECTS credits)

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### Logistics & Supply Chain Management (20 ECTS credits)

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### Human Resource Management and Organization (20 ECTS credits)

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|-------------|------------------------------------------------------------|--------------|-----
| 12-MFO-161-m01 | Management and Leadership in Organizations               | 5            | NUM 192
| 12-M-AFW-161-m01 | Employment Law                            | 5            | NUM 25
| 12-M-AM-161-m01 | Advanced Microeconomics                            | 5            | NUM 109
| 12-M-TI2-161-m01 | Theory of Industrial Organization 2              | 5            | NUM 172
| 12-M-TSP-161-m01 | Theory of Social Policy                         | 5            | NUM 173
| 12-M-OEA-161-m01 | Labor Market Economics                           | 5            | NUM 115
| 12-M-F3-161-m01 | Social Insurance and the Welfare State            | 5            | NUM 174
| 12-M-MIK-161-m01 | Microeconometrics                                 | 5            | NUM 108
| 12-M-OE1-161-m01 | Econometrics 1                                   | 5            | NUM 111
| 12-M-OE2-161-m01 | Econometrics 2                                    | 5            | NUM 113
| 12-ITA-161-m01 | Work and Information                             | 5            | NUM 28
| 12-M-EPF-161-m01 | Empirical HR Research with Stata                  | 5            | NUM 64

### Banking and Finance (20 ECTS credits)

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| Module Code | Course Title                                               | Credit Units | Num.
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| 12-M-B1a-161-m01 | Portfolio Selection and Capital Market Theory            | 5            | NUM 120
| 12-M-B1b-161-m01 | Agency Theory                                             | 5            | NUM 20

#### Compulsory Core Electives (10 ECTS credits)

| Module Code | Course Title                                               | Credit Units | Num.
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| 12-M-B3-161-m01 | Financial Institutions and Financial Regulation       | 10           | NUM 75

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| 12-M-WPF-161-m01 | Advanced Auditing                                       | 5            | NUM 199
| 12-M-B1a-161-m01 | Portfolio Selection and Capital Market Theory           | 5            | NUM 120
| 12-M-B1b-161-m01 | Agency Theory                                            | 5            | NUM 20
| 12-M-SP-161-m01 | Economics of Tax Planning                                | 5            | NUM 161
| 12-M-KBO-161-m01 | Coordination, Budgeting and Incentives in Companies      | 5            | NUM 102
| 12-M-PROM-161-m01 | Project Management and Control                           | 5            | NUM 122
| 12-M-TBS-161-m01 | Selected Topics in Analytical Tax Research              | 5            | NUM 36
| 12-M-ATRW-161-m01 | Selected Topics in Financial Accounting and Auditing  | 5            | NUM 37
| 12-M-STB-161-m01 | Tax Accounting                                           | 5            | NUM 160

### Public Finance (20 ECTS credits)

#### Compulsory (10 ECTS credits)

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| 12-M-F1-161-m01 | Policy of Taxation                                        | 5            | NUM 162
| 12-M-F3-161-m01 | Social Insurance and the Welfare State                   | 5            | NUM 174

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| 12-M-F2-161-m01 | Public Debt                                               | 5            | NUM 159
| 12-M-F4-161-m01 | Optimal Tax Theory                                        | 5            | NUM 117
| 12-M-PRE-161-m01 | Principles of European Regulation                        | 5            | NUM 121
| 12-M-EPF-161-m01 | European Public Finance                                  | 5            | NUM 67
| 12-M-NGM-161-m01 | Computational Economics - Advanced Level                  | 5            | NUM 45
| 12-M-TSP-161-m01 | Theory of Social Policy                                   | 5            | NUM 173

### Industrial Economics (20 ECTS credits)

#### Compulsory (5 ECTS credits)

| Module Code | Course Title                                               | Credit Units | Num.
|-------------|------------------------------------------------------------|--------------|-----
| 12-M-TI1-161-m01 | Theory of Industrial Organization 1                        | 5            | NUM 171

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**Note:**
- The document is a part of the Subdivided Module Catalogue for the Subject Business Management, Master’s with 1 major, 120 ECTS credits.
- It lists various courses under different categories such as Compulsory Core Electives, Banking and Finance, Finance, Accounting and Taxation, Public Finance, and Industrial Economics, each with their respective credit units and numerical codes.
- Each course is identified by a unique module code prefixed with '12-M-' for Business Management courses.
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**Compulsory (30 ECTS credits)**

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**Interdisciplinary Part: Seminars (10-30 ECTS credits)**

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<td>12-M-EC1-182-m01</td>
<td>E-Commerce I</td>
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<tr>
<td>12-M-VGP-202-m01</td>
<td>Managerial Practice Lectures</td>
<td>5</td>
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**Thesis (30 ECTS credits)**
| 12-M-THB-161-m01 | Master Thesis Business Management | 30 | NUM | 107 |
Adaption and Continuous System Engineering

Module title

Abbreviation

12-ACSE-161-m01

Module coordinator

holder of the Chair of Business Management and Business Information Systems

Module offered by

Faculty of Business Management and Economics

ECTS

5

Method of grading

Numerical grade

Only after succ. compl. of module(s)

Duration

1 semester

Module level

Graduate

Other prerequisites

--

Contents

**Business Suite:** The constantly changing environment with its organisational and IT-oriented developments forces companies to adapt their standard business software solutions. With the help of dynamic adaptation (Continuous System Engineering), this process of change can be supported effectively and efficiently. This module discusses both the systematic implementation of adaptation steps (so-called customising) using the example of the mySAP Business Suite and the concept of Continuous System Engineering using various practical examples. **Business Apps:** The course combines theory and practice in the area of cloud computing and ERP. Participants gain an insight into the architecture of the ByDesign platform and are presented with an opportunity to gain practical experience working with the corresponding software development kit.

Content:
- Fundamentals of cloud computing
- Cloud business solutions
- Architecture of the SAP Business ByDesign platform
- Platform adaptation and extensibility
- Basics of software development in SAP Cloud Applications Studio
- Hands-on SDK: independently designing and developing a demo app

Intended learning outcomes

Business Suite: Students learn about the various ways of adapting a standard business software solution to the special requirements of a company. They also develop a fundamental understanding of the dynamic adaptation of business software libraries. Based on selected examples from the SAP Business Suite that the acquired knowledge will be deepened by using case studies. Business Apps: The course imparts knowledge and delivers skills in cloud computing for businesses, ERP systems architecture and software development at the example of the SAP Business ByDesign platform. The independent planning, implementation and documentation of a business app trains important core competencies of technology-oriented Business Informatics.

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

Allocation of places

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

Additional information

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

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<table>
<thead>
<tr>
<th>Module title</th>
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<td>Advanced Operations &amp; Logistics Management</td>
<td>12-M-AOLM-161-m01</td>
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<tr>
<td>Holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
<td>Faculty of Business Management and Economics</td>
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<th>Other prerequisites</th>
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<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
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</table>

**Contents**

The course "Advanced Operations & Logistics Management" acquaints students with advanced methods for the planning of integrated production and logistics systems and demonstrates the application of these with the help of multiple case studies.

**Intended learning outcomes**

After completing this course students can
(i) analyze and evaluate integrated production and logistics systems;
(ii) develop and apply appropriate methods to plan complex production and logistics systems;
(iii) evaluate the consequences of uncertainties in processes, and
(iv) apply concepts and methods to plan uncertainties processes.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 to 20 pages)

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

**Allocation of places**

--

**Additional information**

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

--
## Module title

**Agency Theory**

### Abbreviation

12-M-B1b-161-m01

### Module coordinator

Holder of the Chair of Corporate Finance

### Module offered by

Faculty of Business Management and Economics

<table>
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<th>ECTS</th>
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</table>

### Duration

1 semester  

### Module level

graduate

### Other prerequisites

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## Contents

This module is be discontinued, no courses are offered currently or will be offered in future.

This is due to one of the following reasons:

- The lecturer who offered the course is no longer employed at the University of Wuerzburg.
- 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

<table>
<thead>
<tr>
<th>Type</th>
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<tr>
<td>Ü</td>
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## Method of assessment

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

## Allocation of places

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## Additional information

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## Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<table>
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<th>Module title</th>
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<td>Topics in Business Information Systems 1</td>
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<tr>
<td>1 semester</td>
<td>graduate</td>
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</table>

**Contents**

This course is a dummy module, e. g. for courses in the area of business informatics taken abroad.

**Intended learning outcomes**

The competences depend on the individual module, which has been taken to transfer these credits to the University of Wuerzburg.

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

V (2) + Ü (2)

Course type: alternatively S instead of V + Ü

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

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

Language of assessment: German and/or English

Creditable for bonus

**Allocation of places**

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**Additional information**

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

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<table>
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</table>

### Contents

This course is a dummy module, e. g. for courses in the area of business informatics taken abroad.

### Intended learning outcomes

The competences depend on the individual module, which has been taken to transfer these credits to the University of Wuerzburg.

### Courses

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

- V (2) + Ü (2)

Course type: alternatively S instead of V + Ü

### Method of assessment

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

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

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

### Allocation of places

--

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
### Module title
Analytical Information Systems

### Abbreviation
12-BI-161-m01

### Module coordinator
holder of the Chair of Information Systems Engineering

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
The course provides an overview of the structure and applications of analytical information systems. A special focus is on individual quantitative methods of data analysis. A basic knowledge of statistics and data modelling is a prerequisite for participation in this module.

### Intended learning outcomes
The module provides students with knowledge of:
(i) Data Warehousing & OLAP
(ii) Operational application areas and methods of data analysis

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

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

### Allocation of places
40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

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

Incentives in Organizations

### Abbreviation

12-M-AO-161-m01

### Module coordinator

Holder of the Chair of Human Resource Management and Organisation

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

Numerical grade

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

--

### Duration

1 semester

### Module level

Graduate

### Other prerequisites

--

### Contents

Based on the classical principal-agent theory, this course discusses methodological and empirical aspects of incentives in organisations. It uses contents from advanced text books and original (mainly empirical) research articles.

Outline of syllabus

1. Principal-agent theory
2. Do top managers earn too much? (application)
3. Performance-based payment
4. Implementation of performance-based payment in companies (application)
5. Seniority payment (with application)
6. Financial incentives to work after retirement (with application)
7. Efficiency wages (with case study)
8. Team incentives (with case study)

### Intended learning outcomes

Students acquire a working knowledge of key incentive models, selected empirical applications and the necessary econometric background. This enables them to identify the advantages and disadvantages of different incentive systems that are applied in the enterprise context, to make informed management analyses and to critically evaluate current controversies and developments as well as to conduct their own research.

### Courses

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### 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. 15 pages)

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<table>
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<td>Employment Law</td>
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</table>

**Contents**

Contents: employment and labour law and works constitution law incl. collective agreement law

**Employment and Labour law**

Legal sources of employment and labour law

Definitions, employment and labour law, employees

The employment contract

- Job application, permissible and impermissible questions in job interviews, consequences of lying, contesting the employment contract
- General Equal Treatment Act, claims for damages by applicants
- Conclusion of an employment contract, form, evidence under the Law of Proof of Substantial Conditions Applicable to the Employment Relationship
- Contents of the employment contract, company practice, overall commitment, reservation of the right of voluntariness and revocation
- General terms and conditions of business and control of terms and conditions of employment, invalid clauses and their consequences
- Limitation of the term of the employment contract, fixed term employment contracts

Rights and duties arising from the employment relationship

- Primary and secondary duties
- Employer’s right to issue instructions, permissible and impermissible instructions
- Sickness, obligations to report and provide evidence under the Continued Remuneration Act
- Secondary employment, prohibition of competition, duty of confidentiality, occupational health and safety
- Granting of holiday leave
- Continued payment of wages in the event of illness, restrictions

Severe disability, special rights and protection against dismissal

Working hours and the Working Hours Act

The warning, formal and material requirements, consequences

Termination of employment

- Termination agreement
- Termination of employment
- Formal requirements
- Ordinary and extraordinary termination by the employer
- Behavioral termination
- Person-related (illness-related) dismissal
- Dismissal for operational reasons
Special protection against dismissal

**Works constitution law incl. collective bargaining law**

Legal sources of works constitution law

Definitions, company, works council, employee

The works council and its role

- Works council elections
- Start, end, duration of term of office
- Legal status of members, honorary office, leave of absence, special protection against dismissal
- Entitlement for training, works council costs
- Works meetings
- General works council, group works council, youth/apprentice representation

Material co-determination of the works council, participation

- Information rights (access to gross pay roll, expert advice)
- Consultation rights (consultation before each dismissals, right to object)
- Consultation rights (involvement of the economic committee, changes in operations)

Co-determination in the narrower sense

- Rights of consent and objection (staff questionnaire, selection guidelines, recruitment, transfers)
- Refusal of consent, legal proceedings Substitution of consent

Co-determination rights

- Enforceable co-determination, conciliation board, composition, procedure, decision
- Mandatory co-determination rights of works council, e.g. regarding
- Conduct of the workplace (smoking and alcohol bans, formalized sick leave talks, occupational integration management)
- Working hours, breaks, shift and flexi-time models, overtime, short-time work
- Holidays, company holidays
- Technical equipment for monitoring (time recording, access systems, video surveillance, telephone and internet use, skills database)
- Occupational health and safety
- Social facilities (canteen, company kindergarten)
- Company wage structure, remuneration (piece rates, bonuses)
- Company changes, reconciliation of interests and social plan

**Collective bargaining law**

Definition, contractual and normative part, legal effect

Application of collective agreements, parties of collective agreements

Dynamic and static clauses referring to a collective agreement

Collective agreement and company agreements, blocking effect of collective agreement

Collective arbitration board in cases of compulsory works council co-determination

**Intended learning outcomes**

At the end of this course, students will have the following competences:
Students gain solid basic knowledge of employment and labour law, the works council and its tasks and an overview of collective agreement law. At the same time, methodically and substantively sound legal knowledge is conveyed and practical relevance is established with case studies and current case law.

By working on an exam in the form of a legal opinion, the students are taught to solve a demanding legal issue with legal problems in a given time. Within a narrow thematic field and a time-limited framework, they are able to work on a legal issue in a well-founded and largely independent manner.

Within the framework of the term paper on a judgement of the Federal Labour Court, the students deal with a concrete case and the case law of the highest German labour court. They are familiarised with the methods of legal work and are enabled to work independently in a problem-solving manner. In addition to understanding the facts of the case and the legal problems, they will focus primarily on the consequences of the judgement for their practice. Here, the legal knowledge imparted will be implemented with a practical approach and the opportunity to creatively develop their own recommendations on how to deal with the judgement. In addition, the students present the case and their own conclusions for practice. In the group discussion, the other students have the opportunity to gather further knowledge and actively participate in the exchange of opinions on current judgements and case law.

The knowledge imparted is relevant for a wide range of professional fields of activity and is especially valuable for students who will work in the field of human resources or are interested in the field of employee management.

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

| S (2) |

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

[a) written examination (approx. 120 minutes) and b) talk (approx. 30 minutes), weighted 3:2 or [a) written examination (approx. 120 minutes) and b) presentation (approx. 15 minutes) and c) written elaboration of presentation (approx. 10 pages), weighted 3:1:1]

**Allocation of places**

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

**Additional information**

--

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

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Module title | Abbreviation
---|---
Work and Information | 12-ITA-161-m01

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

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<td>1 semester</td>
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Contents

This module discusses relevant principles, concepts and applications of business information processing and its impact on organisational and process structures in today's business world.

Intended learning outcomes

The expertise gained from other modules related to business management issues can be interpreted and classified in a certain way by participating in this module. For decisions in regards to human resources planning, investment, and a company's strategy, the students will get to know all the relevant concepts and interdependencies, which come with taking information processing into account as the so called "fourth" factor of production.

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

V (2)

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

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

Language of assessment: German and/or English

Allocation of places

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Additional information

--

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

--
Module title | Abbreviation
---|---
Work Order Planning for Automated Manufacturing | 12-M-AGAF-161-m01

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

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

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

Contents

The idea of integration of business information systems is primarily practiced and developed as an ERP system in terms of business application areas, their temporal overlap (data warehouse), their spatial relationship (supply network) and connection of legal tasks (eGovernment). However, linking the commercial view of incoming customer orders with the logistic or more technical view of the scheduling of production orders and the resulting consequences for the processes is a critical success factor.

Intended learning outcomes

Linking research and lectures of the Institute of Robotics and Telematics as well as the orientation of the Chair of Business Integration allows students a conceptual as well as practical insight into the challenges of this in the future essential part of the operational automation development.

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

V (2) + Ü (2)

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

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

Allocation of places

--

Additional information

--

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

--
Module title: Selected Topics in Business Information Systems 1
Abbreviation: 12-M-AWI1-161-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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Duration: 1 semester
Module level: graduate
Other prerequisites: --

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

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

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
a) written examination (approx. 60 minutes) or b) written examination consisting entirely or partly of multiple/single choice questions (approx. 60 minutes) or c) presentation (15 to 20 minutes) with written elaboration (approx. 20 pages), weighted 1:2 or d) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes) or e) entirely or partly computerised written examination (approx. 60 minutes)
Language of assessment: German and/or English creditable for bonus

Allocation of places: --

Additional information: --

Referred to in LPO I (examination regulations for teaching-degree programmes): --
Module title: Selected Topics in Business Information Systems 2
Abbreviation: 12-M-AWI2-161-m01

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

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

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

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

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

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
a) written examination (approx. 60 minutes) or b) written examination consisting entirely or partly of multiple/single choice questions (approx. 60 minutes) or c) presentation (15 to 20 minutes) with written elaboration (approx. 20 pages), weighted 1:2 or d) oral examination (one candidate each: approx. 10 to 15 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes) or e) entirely or partly computerised written examination (approx. 60 minutes)
Language of assessment: German and/or English creditable for bonus

Allocation of places:
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Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
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### Selected Topics in Business Management and Economics 1

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<td>Faculty of Business Management and Economics</td>
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### Contents

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

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

### Intended learning outcomes

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

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

V (2) + Ü (2)

### 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 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages) or presentation (approx. 30 to 45 minutes)

Assessment offered: In the semester in which the course is offered

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

### Allocation of places

--

### Additional information

--

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

--
Module title

Selected Topics in Business Management and Economics 2

Abbreviation

12-M-APW2-161-m01

Module coordinator

Dean of the Faculty of Business Management and Economics

Module offered by

Faculty of Business Management and Economics

ECTS

5

Method of grading

Numerical grade

Only after succ. compl. of module(s)

Duration

1 semester

Module level

Graduate

Other prerequisites

--

Contents

This module serves the purpose of transferring credits from

• courses taken at other German or non-German universities
• additional courses offered on a short-term basis
• courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)
The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

Intended learning outcomes

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

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages) or d) presentation (approx. 30 to 45 minutes)

Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

Allocation of places

--

Additional information

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

--
Module title: Selected Topics in Business Management and Economics 3
Abbreviation: 12-M-APW3-161-m01

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

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

Contents
This module serves the purpose of transferring credits from:
• courses taken at other German or non-German universities
• additional courses offered on a short-term basis
• courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)
The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.

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

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages) or d) presentation (approx. 30 to 45 minutes)
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Selected Topics in Business Management and Economics 4

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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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<tbody>
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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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<td>a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages) or d) presentation (approx. 30 to 45 minutes)</td>
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Assessment offered: In the semester in which the course is offered

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

#### Allocation of places

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#### Additional information

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

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### Selected Topics in Analytical Tax Research

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**Module coordinator**

Holder of the Chair of Business Taxation

**Module offered by**

Faculty of Business Management and Economics

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**Duration**

1 semester

**Module level**

graduate

**Other prerequisites**

--

### Contents

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

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

### Intended learning outcomes

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

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

V (2) + Ü (2)

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes)

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

**Allocation of places**

--

**Additional information**

--

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

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**Module title**  
Selected Topics in Financial Accounting and Auditing

**Abbreviation**  
12-M-ATRW-161-m01

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**Duration**  
1 semester  
graduate  
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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)

S (2)

### 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 to 120 minutes)
Language of assessment: German and/or English
creditable for bonus

### Allocation of places

--

### Additional information

--

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

--
Module title: Topics in International Economics 1

Abbreviation: 12-M-ATIÖ1-161-m01

Module coordinator: Holder of the Chair of International Economics

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: Numerical grade

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

Duration: 1 semester

Module level: Graduate

Other prerequisites: --

Contents:

Content:

Current topics in international economics and economic geography [e.g., Urbanization and Inequality; Tasks, Trade, and Cities; Outsourcing, Offshoring and Multinational Firms; Competition of Locations, Jurisdictions and Systems; Globalization and the Environment; Trade, Multinational Firms and Labor Markets; Triumph of the City]

Literature:

Peer-reviewed articles and/or monographs.

Intended learning outcomes:

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

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

V (2) + Ü (2)

Course type: alternatively WS instead of V + Ü

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

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) or c) portfolio (approx. 20 pages)

Language of assessment: German and/or English

Allocation of places:

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Additional information:

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

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Module title | Abbreviation
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Topics in International Economics 2 | 12-M-ATIÖ2-161-m01

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Duration | Module level
--- | ---
1 semester | graduate

Contents

Content

Current topics in international economics and economic geography [e.g. Urbanization and Inequality; Tasks, Trade, and Cities; Outsourcing, Offshoring and Multinational Firms; Competition of Locations, Jurisdictions and Systems; Globalization and the Environment; Trade, Multinational Firms and Labor Markets; Triumph of the City]

Literature:

Peer-reviewed articles and/or monographs.

Intended learning outcomes

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

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

V (2) + Ü (2)

Course type: alternatively WS instead of V + Ü

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

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) or c) portfolio (approx. 20 pages)

Language of assessment: German and/or English

Allocation of places

--

Additional information

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

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### Contents

**Content**

Current topics in international economics and economic geography [e.g. Urbanization and Inequality; Tasks, Trade, and Cities; Outsourcing, Offshoring and Multinational Firms; Competition of Locations, Jurisdictions and Systems; Globalization and the Environment; Trade, Multinational Firms and Labor Markets; Triumph of the City]

**Literature:**

Peer-reviewed articles and/or monographs.

**Intended learning outcomes**

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

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

V (2) + Ü (2)  
Course type: alternatively WS instead of V + Ü

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

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) or c) portfolio (approx. 20 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

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**Contents**

A next generation of enterprise systems called business service platforms is emerging using new disruptive technologies such as cloud computing, big data and mobility. These business service platforms apply the concept of product platforms to software. They will
1. be services based
2. be offered as a service in the cloud
3. address new classes of users and types of business especially in the service business
4. allow for a high degree of business adaptability and extensibility
5. be supplemented by a broad offer of partner add-ons supporting accelerated innovation.

These new business service platforms will play a key role in the digital transformation of the software industry.

**Intended learning outcomes**

Be aware of the big business productivity progress enabled by BIS in the last 50 years. Understand the limitations of these systems in spite of the digital transformation of the software industry ahead. Be able to critically assess the business potential of new IC technologies. Understand the business demand for change. Understand the necessary organizational learning needed to leverage new technology for business change management.

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

V (2)

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

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

**Allocation of places**

40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

**Additional information**

--

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

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Subdivided Module Catalogue for the Subject
Business Management
Master’s with 1 major, 120 ECTS credits

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### Contents

The next generation of business service platforms leads to a transformation of traditional industrial enterprises into service businesses that generate a large proportion of value in developed economies. New ICT technologies such as cloud computing, the Internet of Things and semantic technologies will contribute to the success of these businesses in a similar way as ERP contributed to the success of industrial enterprises. But we are still at the beginning of the evolution of business service platforms, which will have to become more adaptable to support special business models and allow differentiating customer service processes.

The course will discuss different case studies on services businesses. The digital transformation of the software industry into a service industry is the most prominent of these case.

### Intended learning outcomes

Be aware of the growing economic importance of the service sector. Understand that services businesses in are facing a special productivity problem, which could not be addressed by the same processes applied in the manufacturing industries. Understand the new ICT technologies we have at handing today to deliver smart solutions for this problem. Be aware of the diversity of services business today where we have no evidence that a general standard can be found applicable to most subsectors similar to the standardization achieved for the manufacturing industries after twenty years of research.

### Courses

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

V (2)

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### Allocation of places

40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master’s students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

### Additional information

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

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Module title | Abbreviation
---|---
Business Software 1: IS-based Enterprise Management | 12-GPU-161-M01

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

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Contents

Content:
This module provides students with an overview of the structure of a business information system (SAP Business ByDesign) in depth.

Outline of syllabus:
1. Integrated information systems: integration, standard software, system architecture
2. Working with standard business software
3. Consulting in integrated information systems: project management, project organisation, presentation skills

Description:
The lecture will be accompanied by an exercise that will present students with an opportunity to access, in small groups, the enterprise resource planning system operated by the Chair in its ERP laboratory and to work with the software, dealing with a wide variety of business processes.

If you would like to register for this course, please submit an application to the consultants (cover letter, CV, certificates; please also specify your degree programme and student ID number).

Intended learning outcomes

After completing the course "Business Software 1", students will be able to
(i) understand an ERP system in its depth;
(ii) understand the interaction of business processes;
(iii) execute business tasks and processes in an ERP system independently (after participation in the practice lessons).

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

V (2) + Ü (2)

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

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

Assessment offered: Once a year, winter semester
Language of assessment: German and/or English
creditable for bonus

Allocation of places

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

Additional information

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

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<table>
<thead>
<tr>
<th>Module title</th>
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<tbody>
<tr>
<td>Business Software 2: Enterprise-Resource-Planning-Systeme</td>
<td>12-M-ERP-161-m01</td>
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<td>Holder of the Chair of Business Management and Business Information Systems</td>
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**Contents**

Content:
This module provides students with an overview of the structure of business information systems in width as well as the selection and implementation of business information systems in organisations.

Outline of syllabus:
1. Integrated information systems: integration, standard software, system architectures, operating models
2. Selection of integrated information systems: methods, cost-benefit analysis
3. Implementation of integrated information systems: project management, project organisation, project marketing

The lecture will be accompanied by an exercise that will present students with an opportunity to access, in small groups, the enterprise resource planning system operated by the Chair in its ERP laboratory and to work with the software, dealing with a wide variety of business processes.

**Intended learning outcomes**

After completing the course “Business Software 2”, students will be able to
1. differentiate between system architectures and -philosophies;
2. understand the interaction of business processes;
3. come to a selection decision for an ERP system using a structured approach and compare different ERP systems;
4. execute business tasks and processes in an ERP system independently (after participation in the practice lessons).

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

V (2) + Ü (2)

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

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

Assessment offered: Once a year, summer semester

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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Module title
Computational Economics - Advanced Level

Abbreviation
12-M-NGM-161-m01

Module coordinator
Holder of the Chair of Public Finance

Module offered by
Faculty of Business Management and Economics

ECTS
5

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

Duration
1 semester

Module level
graduate

Other prerequisites
--

Contents

Description:
This course will mostly be concerned with the analysis of public policy (in areas such as taxation, social secu-
rit y etc.). Providing students with state-of-the-art techniques for quantitative macroeconomic research in this very
field and familiarising them with the relevant literature, this course will teach students how such policies redist-
tribute between different generations and also within generations, how they may improve risk sharing when mar-
kets are incomplete and how they can trigger distortions and therefore hurt the aggregate economy.

Outline of syllabus:
1. Programming with FORTRAN and application of numerical methods
2. Solution techniques for dynamic programming problems
3. Policy analysis with stochastic growth and life cycle models

Reading:
Lecture notes will be provided.

Intended learning outcomes
After completing the course "Advanced Computational Economics" students will be able to
(i) edit and solve stochastic economic problems using advanced numerical techniques;
(ii) implement small scale economic models on the computer;
(iii) simulate tax and social security policy reforms and interpret the quantitative results in economic term.

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every seme-
ter, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
--

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

Abbreviation: 12-M-CE-161-m01

Module coordinator: Holder of the Chair of Contract Theory and Information 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: Graduate

Other prerequisites: --

Contents:

During the 1960/70s, microeconomic theory came to acknowledge that many (if not most) economic transactions are characterized by asymmetric distribution of information – i.e., at least one of the parties participating in a transaction usually is privy to information that the remaining parties do not have access to. This asymmetric distribution of information subsequently was recognized to be a major impediment for transactions to be economically efficient. Contract theory addresses the question how the inefficiencies arising from asymmetric distribution of information can best be mitigated by appropriate design of the contractual (or, more generally, institutional) framework that governs the transaction under consideration. This lecture covers the baseline models of “moral hazard” (i.e., situations where one party has private knowledge after a contract has been signed) and “adverse selection” (i.e., situations where one party has private knowledge before a contract is signed). As applications we will address questions discussed in organizational, personnel or industrial economics, such as incentive design within organizations or the design of labor law regulations and competition laws.

Even though we will work with precise mathematical formalizations of the ideas that we want to think and talk about, this course requires little more than a solid understanding of basic differential calculus. More important than having a solid mathematical background is having a strong interest in formal economic analysis and fun with logical thinking and puzzle solving.

The exposition is primarily based on the following textbook:


Intended learning outcomes:

After completing the course students will be able to

- explain essential findings of contract theory,
- apply the involved methods to given stylized examples on their own,
- interpret the properties of real-life contracts as the outcome of the interaction between two or more contracting parties in the presence of asymmetric information,
- evaluate government interventions with regard to their effect on the efficiency properties of the interaction between the contracting parties.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Assessment offered: Once a year, summer semester

Language of assessment: German and/or English

creditable for bonus

Allocation of places

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Additional information

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<td>Managerial Accounting in the Company Management</td>
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<tr>
<td>Holder of the Chair of Business Management, Management Accounting and Control</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

Within the module, theoretical basics of change management are covered. In addition, we present and jointly analyze existing change projects in detail. We try to answer related questions, too. For example, the module discusses how to involve stakeholders in change, what motivates them to embrace change, and whether participation is a universal principle. The module covers projects like merging two departments, restarting a department with team building, conducting an employee survey, or developing a new mission statement. The majority of the projects are taken from the social sector, but can be transferred to industry and SMEs.

**Intended learning outcomes**

After participating the lecture, students will be able to understand the occurrence of resistance and massive emotional reactions in change processes. Change processes can be critically analyzed and the use of typical instruments in change processes can be questioned. Students are able to identify the typical pitfalls and hurdles in these processes and are able to use their knowledge for own future projects as well as to create their own solutions in change processes.

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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<tr>
<td>Holder of the Chair of Business Analytics</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

The course discusses advanced approaches for modelling and solving decision problems in business settings. The acquired insights are used to design and implement decision support systems using standard software tools (Python).

**Intended learning outcomes**

After successfully completing the course, students should be able to

- Understand the structure of classic business decision problems
- Isolate key elements from general problem descriptions and convert them to quantitative decision models
- Solve different classes of optimization problems (linear, network, integer, multi-objective, non-linear, stochastic)
- Implement decision support systems

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

V (2) + Ü (2)

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

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

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

**Allocation of places**

40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master’s students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

**Additional information**

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

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Module title: Common European Labour Market  
Abbreviation: 12-M-EW-161-m01

Module coordinator: Holder of the Chair of Labor Economics  
Module offered by: Faculty of Business Management and Economics

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

Duration: 1 semester  
Module level: graduate

Contents

Migration has become a key issue in the political and public debate all over the world. Thus, economists increasingly engaged in studying determinants and consequences of migration as it has a substantial impact on receiving and sending countries. This course offers an introduction to the key concepts of migration economics and will cover the following topics:

1) Migration Decision and Forms of Migration
2) Effects on Migration on Employment and Wages
3) Effects of Migration on Attitudes and Political Economy
4) Integration and Integration Policies
5) Refugee Migration
6) Impacts of Emigration

At the end of the course students are familiar with the basic theoretical and empirical concepts in the area of economics of migration. A special focus will be on the understanding of the identification of causal effects and the ability to connect links between the different areas of analysis.

The course will consist of frontal teaching of the basic theoretical as well as empirical tools as well as a careful reading of some of the key scientific articles related to the outlined topics (a reading list will be provided at the beginning of the semester). At the end of the semester, students will have the opportunity to present their term papers.

Intended learning outcomes

Solid background in Microeconomics and Econometrics is required.

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

Ü (2) + V (2)

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

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

Language of assessment: German and/or English

Allocation of places

20 places. There are no restrictions with regard to available places for students of the Master’s degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

Additional information

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<table>
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### Module title
German and European Antitrust Law 1

### Abbreviation
02-N-P-W13-161-m01

### Module coordinator
Dean of Studies Faculty of Law

### Module offered by
Faculty of Law

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### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
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### 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)

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

a) written examination (approx. 120 minutes) or b) oral examination (approx. 15 minutes)

Assessment offered: Usually once a year, winter semester

### Allocation of places

10 places. There are no restrictions with regard to available places for students of the degree programme Rechts-wissenschaft (Law) pursuing the degree Erste Juristische Staatsprüfung (first state examination in law) as well as Bachelor's students with the minor Privatrecht (Private Law). A total of 10 places will be allocated to students of the Master's degree programme Economics. Should there be more than 10 applications, places will be allocated by lot. A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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

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### Contents

No information on contents available.

### Intended learning outcomes

No information on intended learning outcomes available.

### Courses

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

V (2)

### 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. 120 minutes) or b) oral examination (approx. 15 minutes)

Assessment offered: Usually once a year, summer semester

### Allocation of places

There are no restrictions with regard to available places for students of the degree programme Rechtswissenschaft (Law) pursuing the degree Erste Juristische Staatsprüfung (first state examination in law) as well as Bachelor’s students with the minor Privatrecht (Private Law). A total of 10 places will be allocated to students of the Master’s degree programmes International Economic Policy or Economics, Business Management as well as Wirtschaftsmathematik (Mathematics for Economics). Should there be more than 10 applications, places will be allocated by lot. A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<td>12-M-DM1-182-m01</td>
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<td>Holder of the Junior Professorship of Digital Marketing</td>
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<td>and E-Commerce</td>
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**Contents**

Digitalization is rapidly changing our lives, including all types of business relationships. Therefore, new opportunities and approaches have emerged in all areas of the marketing mix: Managers can choose from a wide variety of new communication channels, such as social media networks, blogs, or messengers, and can engage in influencer marketing and search engine optimization. They increasingly rely on online customer co-creation or crowdsourcing and create a wide variety of new digital products and services, often related to completely new business models. Through price crawlers and price setting tools customers' price search behaviors have significantly changed, requiring new price setting techniques. Artificial intelligence enables managers to automate and optimize many of these marketing processes, thus offering new opportunities and challenges for companies. Overall, digital marketing offers a tremendous variety of concepts and approaches to seize respective opportunities and deal with related challenges, which will be largely highlighted and discussed in this course.

**Intended learning outcomes**

This course provides a broad overview about these new approaches of digital marketing. It explains the underlying concepts of digital marketing and illustrates these approaches and concepts along numerous case studies. After attending this course, students will have a broad as well as in-depth understanding of digital marketing and its tools. Moreover, they will understand how to implement these tools successfully in business practice.

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

V (2) + Ü (2)

Module taught in: English

**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 to 120 minutes) or b) term paper (15 to 20 pages)

Language of assessment: English

creditable for bonus

**Allocation of places**

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**Additional information**

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

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<table>
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**Contents**

Students are required to put themselves in the following business situation:

A large corporation has just recruited you and your team members as the new heads of the marketing department in one of the firm’s divisions in order to manage its general and digital marketing activities. Specifically, it is your task to manage the corporation’s digital product portfolio, segmentation and positioning as well as its marketing mix strategy over a period of 10 years.

**Structure of the class:**

- Long-term business simulation game (details see below) that students will play in groups
- Lectures and discussion rounds on strategic approaches to succeed over a duration of 10 periods

**Intended learning outcomes**

Students lernen in diesem Kurs, zentrale Konzepte des Online- und Offline-Marketings gezielt und bezogen auf die jeweilige Unternehmenssituation anzuwenden. Der Kurs bildet somit die Brücke zwischen Theorievermittlung und entsprechende Anwendung in der Unternehmenspraxis.

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

V (2) + Ü (2)

Module taught in: English

**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 to 120 minutes) or b) term paper (15 to 20 pages)

Assessment offered: In the semester in which the course is offered

Language of assessment: 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

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

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<tbody>
<tr>
<td>DSGE Modelling</td>
<td>12-M-DMM-161-m01</td>
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#### Module coordinator

Head of the Work Group of Empirical Economics

#### Module offered by

Faculty of Business Management and Economics

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#### Contents

The course offers an introduction to "Dynamic Stochastic General Equilibrium Modelling" (DSGE). These models are designed to describe the business cycle at the macro level. In a first step, we analyse the behaviour of a representative household. In particular, we describe how consumption, asset allocation and labour supply plans are formulated. In a second step, we focus on the firm sector and address how firms solve for optimal production plans. In a third step, we explain what role the central bank plays in stabilising the business cycle. Thereby, we show how changes in interest rates interact with optimal decisions taken by households and firms. We also discuss hot topics such as CAPM models and monetary policy in the euro area.

#### Intended learning outcomes

The course offers analytical tools designed to solve DSGE models. These analytical skills encompass:

- Solving of intertemporal optimization problems (e.g., consumption Euler-equations).
- Linearization methods (e.g., Taylor-expansions).
- Solving linear difference expectations by minimum state variabel techniques (MSV-solution).
- Basic time series concepts such as impulse response functions, variance decompositions.
- Basic insights in MATLAB/ Dynare programming: specifying, solving and estimating DSGE models.

Based on the course students are able themselves to design and implement DSGE models.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

#### Allocation of places

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#### Additional information

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

--
Module title | E-Business Strategies
---|---
Abbreviation | 12-M-IBS-161-m01

<table>
<thead>
<tr>
<th>Holder of the Chair of Information Systems Engineering</th>
<th>Module offered by Faculty of Business Management and Economics</th>
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<td>1 semester</td>
<td>graduate</td>
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**Contents**

The module provides an overview of strategic implications of digital technologies at the level of organisations, industries and value networks. To this end, concepts and frameworks from strategic technology management are applied to digital innovations and illustrated with numerous examples. In the accompanying exercise, case studies of well-known digital companies and their business models are analysed and discussed.

**Intended learning outcomes**

- Understand theoretical concepts of strategy development and implementation in the context of digital technologies.
- Apply different frames of reference and understand their strengths and weaknesses in the context of practical application.
- Transfer the concepts to real business situations

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

creditable for bonus

**Allocation of places**

40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

**Additional information**

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

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<td>Holder of the Junior Professorship of Digital Marketing and</td>
<td>Faculty of Business Management and Economics</td>
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### Contents

E-commerce is a highly relevant field for almost all types of companies. However, the ecommerce approaches and strategies applied by companies differ strongly depending on the respective firm context (e.g., in terms of industry, types of customers, types of products). In this seminar, students analyze the specific e-commerce strategy of a selected firm. In doing so, they evaluate the strategies' current and future potential and make suggestions for improvements and for addressing future trends. Furthermore, each lecture session will contain short presentations where the students (in groups) will either apply selected lecture topics to real-world business cases or present the core aspects of research articles dealing with e-commerce topics in general.

### Intended learning outcomes

This class enables students to gain insights into real-life e-commerce strategies and to train their abilities in assessing business strategies.

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

V (2) + Ü (2)

Module taught in: English

### 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 to 120 minutes) or b) term paper (15 to 20 pages)

Language of assessment: English

### Allocation of places

--

### Additional information

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

--
## Subdivided Module Catalogue for the Subject
### Business Management
#### Master's with 1 major, 120 ECTS credits

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### Contents

**Content**

The lecture starts with a brief motivation of the core issues and a short overview over key forces driving the allocation of economic activity in space. The main parts of the lecture cover the functioning and evolution of cities and city systems, and the economic geography of regions and countries.

I Motivation and Facts

II Location Basics

- Forces Shaping the Location of Economic Activity in Space
- Some Intellectual Background

III Urban and Regional Economics

- The Spatial Structure of Cities
- City Systems

III New Economic Geography

- From the New Trade Theory to the New Economic Geography
- Footloose Capital Model and Policy Applications
- Core Periphery Models and Policy Applications
- Empirics

**Literature:**

The course uses a combination of textbooks and journal articles. Articles from the Handbook of Urban and Regional Economics (current and previous volumes) are heavily used. Useful books are:

Intended learning outcomes

Students acquire a knowledge of the forces which determine the allocation of economic activity in space and they learn to apply fundamental models of cities, city systems and of regional agglomerations to understand and analyze policy issues involving local, regional and international policy questions both analytically and in an economic intuitive way.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

Allocation of places

--

Additional information

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

--
### Module title

**Economics of Information and Network Industries**

| Abbreviation | 12-M-EIN-161-m01 |

### Module coordinator

Holder of the Chair of Industrial Economics

### Module offered by

Faculty of Business Management and Economics

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### Duration

1 semester

### Module level

graduate

### Other prerequisites

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### Contents

**Outline of syllabus:**

1. Network effects  
   - Consumer demand in markets with network effects and rational expectations  
   - Monopoly pricing  
   - Competition in markets with network effects  
   - Compatibility and multihoming  
   - Dynamic competition  
   - Competition policy issues in industries with network effects  
2. Competition in markets with switching costs  
   - Simple two period models of markets with switching costs  
   - Various modelling possibilities for switching costs  
   - Switching costs and long-run prices  
3. Two(Multi)-Sided Markets and Platforms  
   - Monopoly pricing in platform markets  
   - Competition in platform markets  
   - Divide and conquer strategies  
   - Non-price strategies  
   - Competition policy issues in platform markets  
4. Access pricing in network industries  
   - Network competition and role of access prices  
   - Regulation of access prices

The course will be taught in English.

### Intended learning outcomes

After completion of the module students can understand and explain themselves the in the lecture introduced advanced concepts of economics, information and network industries (including their mathematical representation form). They will be able to refer to the modeling examples from the practice by impute obvious corporate strategies and can predict the market outcome, evaluate information and network industries from the perspective of the state and, if necessary, appropriate policy action alternatives derived. They will sufficiently understand the subject in order to open up that build upon literature in journals and being able to think critically.

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

- **V (2) + Ü (2)**

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

- **a)** written examination (approx. 60 to 90 minutes) or **b)** written examination (questions concerning mathematical methodology; approx. 120 minutes) or **c)** term paper (approx. 15 to 20 pages)

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

### Allocation of places

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### Additional information

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

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#### Contents

1. (Recap of) Econometric methods
   - Ordinary Least Squares (OLS)
   - Endogeneity and how to deal with it (Instrumental Variables)
2. Estimation of demand
   - Representative consumer models
   - Multinomial Logit Model (ML) and extensions
   - Discrete choice models with individual data
   - Discrete choice models with aggregate data
3. Further applications
   - Demand and Supply estimation
   - Inferring marginal costs
   - Using structural models for counterfactual policy analysis

#### Intended learning outcomes

The students taking this class will learn modern empirical methods in studying questions related to industry outcomes. They will become familiar with methods used in estimating demand and during exercises will learn how one can implement these methods in practice using statistical software. The lectures will help students to have a thorough understanding of the so-called New Empirical Industrial Organization (NEIO) methodology. The students will become familiar with methods used in estimating demand and imperfect competition models among firms. They will learn how to use such models to infer marginal costs as well as constructing policy simulations based on the estimated models to evaluate the effects of changes in the competitive environment, such as mergers. A student that successfully completes this course will not only be able to read empirical academic papers but will also implement a few important models in computer exercises. Furthermore, students will be able to draw implications of empirical studies for economic policy in areas such as antitrust and regulation.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages)

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

#### Allocation of places

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#### Additional information

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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**

The seminar “Empirische Personalforschung” (“Empirical Personnel Economics”) introduces and discusses the most important estimation problems and their application in the software package STATA. In addition, students learn, with the help of basic problems of personnel economics, how estimation programs are programmed in STATA.

Reading list to be provided in class.

**Intended learning outcomes**

The aim of the seminar is to enable students to understand and apply the most important estimation programs and their application in STATA with a focus on problems in personnel economics.

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

Ü (2)

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

Term paper (approx. 10 pages)

Assessment offered: Once a year as announced

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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### Module title

**Empirical Regional- and International Economic Research**

### Abbreviation

12-M-ERA-161-m01

### Module coordinator

Holder of the Chair of International Economics

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

numerical grade

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

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### Duration

1 semester

### Module level

graduate

### Other prerequisites

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### Contents

No information on contents available.

### Intended learning outcomes

No information on intended learning outcomes available.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 10 pages) on empirical analysis prepared by candidates or c) portfolio (approx. 20 pages)

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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

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### Module title

**Contract Theorie**

### Abbreviation

12-M-CT-161-m01

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### Contents

During the 1960/70s, microeconomic theory came to acknowledge that many (if not most) economic transactions are characterized by asymmetric distribution of information – i.e., at least one of the parties participating in a transaction usually is privy to information that the remaining parties do not have access to. This asymmetric distribution of information subsequently was recognized to be a major impediment for transactions to be economically efficient. Contract theory addresses the question how the inefficiencies arising from asymmetric distribution of information can best be mitigated by appropriate design of the contractual (or, more generally, institutional) framework that governs the transaction under consideration. This lecture covers the baseline models of “moral hazard” (i.e., situations where one party has private knowledge after a contract has been signed) and “adverse selection” (i.e., situations where one party has private knowledge before a contract is signed). As applications we will address questions discussed in organizational, personnel or industrial economics, such as incentive design within organizations or the design of labor law regulations and competition laws.

Even though we will work with precise mathematical formalizations of the ideas that we want to think and talk about, this course requires little more than a solid understanding of basic differential calculus. More important than having a solid mathematical background is having a strong interest in formal economic analysis and fun with logical thinking and puzzle solving.

The exposition is primarily based on the following textbook:


### Intended learning outcomes

After completing the course students will be able to

- explain essential findings of contract theory,
- apply the involved methods to given stylized examples on their own,
- interpret the properties of real-life contracts as the outcome of the interaction between two or more contracting parties in the presence of asymmetric information,
- evaluate government interventions with regard to their effect on the efficiency properties of the interaction between the contracting parties.

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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

--
Module title: European Public Finance
Abbreviation: 12-M-EFP-161-m01

Module coordinator: Holder of the Chair of Public Finance
Module offered by: Faculty of Business Management and Economics

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

Contents
The course aims at introducing the main public finance issues in the European Union. Students will learn how the revenues of the Union are generated and how they are spent. We will discuss the motivation and implications of the Brexit decision and various coordination problems with respect to public debt, taxation and environmental policy. Economic policy is discussed with simple models, which highlight the central problems.

Course contents:
1. The European Union: History and Institutions
2. The Budget of the European Union
3. Economic Analysis of the Brexit Process
4. Sovereign Debt, Financial Crisis and Fiscal Integration in the EMU
5. Tax Competition or Tax Coordination in Europe?
6. European Climate Policy: Emission Trading and Green Deal

Intended learning outcomes
After completing the course students are introduced to the central public finance policy issues, institutions and rules of conduct in the EU. They are able to apply simple theoretical models to discuss and analyze more specific policy problems.

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
20 places. There are no restrictions with regard to available places for students of the Master’s degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

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

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<td>Holder of the Chair of Monetary Policy and International Economics</td>
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**Contents**

In particular, the course outline is as follows:

I. Targets of macroeconomic policy

II. The mechanics of the two core macroeconomic models
   a. The classical model of a self-stabilizing corn economy
   b. The Keynesian model of a monetary economy with inherent instability
   c. The financial system and banks in the two models

III. The diverging policy implications of the two paradigms
   a. Unemployment: wage rigidities versus rationing of the labor market by the goods market
   b. Government debt: Crowding out versus Modern Monetary Theory (MMT)
   c. Inflation: quantity theory versus Phillips curve
   d. The incompatibility of the two worlds

IV. A simple IS/MP/PC model

V. The monetary policy of the ECB
   a. The mandate of the ECB and possible trade-offs with unemployment and financial stability
   b. Conventional/unconventional instruments of the ECB / The risk of fiscal dominance
   c. ECB strategy and climate policy
   d. The threat of deflation and the Zero-Lower Bound

VI. The difficult task of coordinating 19 independent national fiscal policies in the EMU
   a. Specific challenges due to lack of political integration: Lack of coordination versus lack of fiscal discipline
   b. The limitations set by Stability and Growth Pact

VII. Specific EMU topics
   a. Is the EMU an optimum currency area?
   b. The financial crisis and the euro crisis: The dismal performance of the ECB until 2012 and the paradigm change by Mario Draghi (“Whatever it takes”)
### Intended learning outcomes

By the end of the course, students will have gained a basic understanding of European macroeconomics.

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

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

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Language of assessment: German and/or English

### Allocation of places

20 places. There are no restrictions with regard to available places for students of the Master’s degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

### Additional information

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

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Module title | Abbreviation
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European Economic Statistics | 12-M-EWS-161-m01

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

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<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
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Contents
Outline of syllabus:
1. Subject and tasks of business and economic statistics
2. The European system of national accounting
3. The harmonised consumer price index
4. Structural indicators
5. Money and loans in the European monetary union
6. Data bases of EuroStat

Intended learning outcomes
Students acquire comprehension on the most important indicators and accounting systems of the European and German business and economic statistics. They will be able to use these reporting systems for different macroeconomic questions.

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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**Module title**  
Advanced Financial Accounting (German GAAP, IFRS)

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>12-M-ER-161-m01</th>
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**Module coordinator**  
Holder of the Chair of Financial Accounting

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

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**Contents**

Large and mostly multinational companies are key players in our globalized economy. A wide variety of interest groups, such as investors, need access to reliable information about the economic activities of these increasingly complex companies to make the right decisions. To contribute to a better functioning of capital markets in the European Union, publicly traded companies have to apply a single set of international accounting standards to prepare their consolidated financial statements. This module covers the necessary steps to prepare and interpret consolidated financial statements under IFRS (International Financial Reporting Standards). It provides students with a systematic approach and interpretation of group accounting according to international rules. In particular, the module covers the basic principles of group accounting and an in-depth knowledge of relevant standards. Students get to know different types of company mergers, acquisitions, and investments and the corresponding accounting methods. They will learn about the relevance of consolidated financial statements, how to identify groups and understand the consolidation process. In addition, various recent topics of group accounting are covered, e.g., positive and negative goodwill, non-controlling interests, intra-group transactions, and goodwill impairment.

**Intended learning outcomes**

Students understand the key concepts and elements of group accounting under IFRS (International Financial Reporting Standards). They also have an in-depth knowledge of the steps necessary to prepare and interpret consolidated financial statements following international accounting rules. In particular, students can recognize the need for consolidated financial statements, solve relevant consolidation problems, and critically evaluate consolidated financial statements.

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

| Ü (2) + V (2) |

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

written examination (approx. 60 to 120 minutes)

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

**Allocation of places**

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**Additional information**

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

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Subdivided Module Catalogue for the Subject Business Management
Master’s with 1 major, 120 ECTS credits

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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)

Ü (2) + V (2)

**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 to 120 minutes)
creditable for bonus

**Allocation of places**

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**Additional information**

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

--
Module title: Case Studies on Business Taxation

Abbreviation: 12-M-FER-161-m01

Module coordinator: Holder of the Chair of Business Taxation
Module offered by: Faculty of Business Management and Economics

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

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

Contents:
This module offers a cross-sectional view of business taxation by means of case studies which will be prepared by participants in advance and will be discussed in class. The focus will be on German income taxation, income calculation for tax purposes, taxation of partnerships as well as tax problems of foreign activities of German companies.

Intended learning outcomes:
Students deepen their knowledge of the German tax law. They are enabled to solve complex tax problems on their own.

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
written examination (approx. 120 minutes)
Language of assessment: German and/or English
creditable for bonus

Allocation of places:
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Additional information:
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Referred to in LPO 1 (examination regulations for teaching-degree programmes):
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**Contents**

The module analyzes the presentation of opportunities and risks in the financial reporting of industrial and trading companies, e.g. in annual and consolidated financial statements, interim reports and ad hoc announcements. In conjunction with selected approaches for analyzing the earnings situation and value-oriented corporate management.

**Intended learning outcomes**

The module analyzes the presentation of opportunities and risks in the financial reporting of industrial and trading companies, e.g. in annual and consolidated financial statements, interim reports and ad hoc announcements. In conjunction with selected approaches for analyzing the earnings situation and value-oriented corporate management.

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

| V (2) |

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

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

Creditable for bonus

**Allocation of places**

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

**Additional information**

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

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## Module title
Financial Institutions and Financial Regulation

## Abbreviation
12-M-B3-161-m01

## Module coordinator
Holder of the Chair of Corporate Finance

## Module offered by
Faculty of Business Management and Economics

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## Duration
1 semester

## Module level
graduate

## Other prerequisites
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## Contents
This module is be discontinued, no courses are offered currently or will be offered in future.

This is due to one of the following reasons:

- The lecturer who offered the course is no longer employed at the University of Wuerzburg.
- The contents are no longer taught and were substituted with comparable offers.

For more information, please contact the Office of the Dean of Studies of the Faculty of Business Management and Economics.

## Intended learning outcomes
Due to the lack of relevance, no learning outcomes description is available because no courses are held for this module.

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

## Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
written examination (approx. 120 minutes)
Language of assessment: German and/or English

## Allocation of places
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## Additional information
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## Referred to in LPO I
(examination regulations for teaching-degree programmes)
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Module title: Analysis of Financial Market Data
Abbreviation: 12-M-FMO-161-m01

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

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

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

Contents

Description:
The module covers the fundamentals, methods and concepts for the empirical analysis of financial market data. The concept of market efficiency is explained and critically examined with reference to the random walk hypothesis. To test this hypothesis, a number of parametric and non-parametric methods are proposed and applied in practice. Based on the findings, market microstructure models that can explain some important empirical findings will be discussed. In addition, the course describes event studies for testing the significant impact of corporate news on the share price and discusses issues of univariate time series analysis such as AR(1)MA and ARCH / GARCH models that are indispensable for modelling financial market data. In the final part of the course, CAPM is discussed and examined, in particular with regard to its empirical applicability.

Syllabus:
1. Information efficiency
2. Random walk
3. Theoretical market models
4. Event studies
5. Univariate modelling of time series data
6. Models to explain volatility (ARCH and GARCH)
7. Estimation of the capital asset pricing model

Reading:

Intended learning outcomes

Students have significant knowledge of the fundamentals, methods and concepts that are needed for the empirical analysis of financial market data. They can autonomously perform statistical test decisions with statistic programs such as R and critically analyze their economic importance. In addition, the students learn the independent handling of empirical capital market data and at the end of the course, they will have the ability to develop own functions and routines, for example for R.

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

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English
creditable for bonus

Allocation of places
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Additional information

Referred to in LPO I (examination regulations for teaching-degree programmes)
Module title: Monetary Policy, Foreign Exchange Markets, and the International Monetary System

Abbreviation: 12-M-EG2-161-m01

Module coordinator: Holder of the Chair of Monetary Policy and International Economics

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

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

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:

The course deals with the following topics:

The foreign exchange market:
Functioning of foreign exchange markets; market structure, players and evolution; FX transactions; hedging and speculation with FX.

Exchange rate economics:
Theoretical background and empirical validity of covered interest parity (CIP), uncovered interest rate parity (UIP) and purchasing power parity (PPP); Monetary approach: Flexible price monetary model and sticky price (Dornbusch-) overshooting model; Balassa-Samuelson effect; FX valuation via the PPP and the macroeconomic balance approach; Real effective exchange rates; Empirical validity of the exchange rate theories; Exchange rates and the current account.

Exchange rate regimes and monetary policy in open economies:
Classification of exchange rate regimes; the policy trilemma in open economies; historical development of the international monetary system; central bank interventions on the FX market.

Modelling open economy macroeconomics at the intermediate level:
Implications of the Mundell-Fleming model for monetary and fiscal policy under fixed and flexible exchange rates.
The BMW (IS-MP-PC) model of the open economy and its implication for monetary and fiscal policy under fixed and flexible exchange rates; optimum currency areas in the BMW model and in practice.

Currency crises:
International experience with currency crises since the 1970s; modelling currency crises within the Mundell-Fleming framework.

Managed-floating as a solution for the policy trilemma.

Intended learning outcomes

By completing this course, students receive a profound understanding of the functioning of foreign exchange markets, the drivers of exchange rate movements and some exchange rate valuation methods used in practice. Next to a profound knowledge of exchange rate theory the course highlights its practical applicability, e.g. as an investment strategy. In the second part of the course students learn the principles of monetary policy in open economies, including its trade-offs and risks like currency crises. Students will be able to analyze these issues based on theoretical models as well as the international historical experience.

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

Ü (2) + V (2)

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

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

Language of assessment: German and/or English
### Allocation of places

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

### Additional information

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

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Module title: Monetary Policy and the Financial System  
Abbreviation: 12-M-EG1-161-m01

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

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

Contents:
This module is a thorough introduction to monetary policy. The course is divided into four sections. The first one repeats macroeconomic concepts. The second one deals with core topics on monetary policy and theory. In the third one, monetary policy with the zero lower bound on nominal interest rates constraint is analyzed. The fourth section deals with linkages between monetary and fiscal policy.

Format of the module: lectures and exercise sessions

Prerequisites: Basic knowledge of microeconomics and macroeconomics as taught in Bachelor programs in Economics, Business or similar fields.

Usability: Master International Economic Policy

Requirements for getting credit points according to the European Credit Transfer System (ECTS): Passing the final exam.

ECTS and grading: 5 ECTS, Grading on a scale from 1-5 based on the final exam.

Frequency of the module: Each winter term

Workload: 150 hours (Lecture + Exercise Session + Self Study)

Duration: 1 Semester

Intended learning outcomes:
Students will acquire a thorough understanding of the theory and practice of monetary policy. Students gain expertise on institutional aspects and theoretical monetary models. Having completed the module, students will be able to understand current developments in monetary policy and apply models and theories to analyze and evaluate these.

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

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

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<td>Global Logistics &amp; Supply Chain Management</td>
<td>12-M-GLSC-161-m01</td>
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<td>Holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
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**Contents**

The course "Global Logistics & Supply Chain Management" acquaints students with advanced methods for the planning of global production networks and demonstrates the application of these with the help of multiple case studies.

**Intended learning outcomes**

After completing this course students can
(i) analyze and evaluate global production networks;
(ii) develop and apply appropriate methods to plan production networks;
(iii) evaluate the consequences of uncertainties in processes and apply concepts and methods to plan uncertain processes.

**Courses**

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

V (2) + Ü (2)

**Method of assessment**

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 to 20 pages)
Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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**Contents**

In this course, students will explore selected issues of procurement, production and logistics management.

**Intended learning outcomes**

In addition to the necessary expertise in the management of global value networks, in this seminar (inter-)disciplinary and social competences are taught, because these from procurement, production and logistics management at least partially independent capabilities provide a not important success factor of a successful (global and usually intercultural) cooperation to deal with the complex problems of the global value management.

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

V (2) + Ü (2)

Course type: alternatively eLearning, S, WS

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

a) written examination (approx. 60 to 90 minutes) or b) oral examination of one candidate each (approx. 30 minutes) or c) term paper (approx. 15 pages)

Assessment offered: In the semester in which the course is offered and in the subsequent semester

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

**Allocation of places**

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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**

The module starts out with a sketch of key facts and the evolution of the world trading system as well as current trade policy controversies. The main part of the lecture deals with trade policy instruments (e.g. tariffs and quotas) and arguments in favor of trade policy interventions (the terms of trade, strategic trade policy, infant industries, industrial policy, environmental policy). Political economy issues are also addressed.

**Outline**

1. The evolution of the world trading system and current issues
2. Trade policy instruments and their effects under perfect competition
3. The competition effect of trade opening
4. Domestic distortions
5. International market power and trade policy
6. Political economy and the world trading system

**Literatur:**

The main text used is:


The following monographs cover the evolution of the world trading system and the evolution of ideas in trade policy making:


Basic refreshers are


This literature is complemented by papers from scholarly journals.

**Intended learning outcomes**

Students acquire the ability to critically understand the effects and issues associated with the use of trade policy instruments. They are enabled to understand and evaluate the causes and consequences of interventions in international trade on the aggregate economy, producers and consumers, the foreign trading partners and the world trading system both analytically as well as in an intuitive manner. Students also acquire the scientific knowledge to grasp the factors determining the structure and dynamics of the world trading order.

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

| Ü (2) + V (2) |

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

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

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Human Resource Management and Industrial Relations

Holder of the Chair of Human Resource Management and Organisation
Faculty of Business Management and Economics

ECTS 5
Method of grading numerical grade
Duration 1 semester
Module level graduate

Contents
The lecture "Human Resource Management and Industrial Relations" introduces advanced theories, estimation techniques and empirical results from the areas of human resources management and institutional frameworks such as the different actors in industrial relations.

Syllabus
Introduction: Human Resource Management & Industrial Relationships
Chapter 1: The employment contract [formal model]
Chapter 2: Motivation [formal model]
Chapter 3: Employee resistance against reorganisations [empirical study]
Chapter 4: The role of works councils [formal model]
Chapter 5: Works councils and the employer wage structure [empirical study]
Chapter 6: The behaviour of labour unions [formal model]
Chapter 7: Learning process of employers [formal model and empirical study]
Chapter 8: Demographic challenges of HRM [formal model and empirical study]

Intended learning outcomes
The aim of the lectures is to enable students to understand and apply advanced theories, estimation techniques and empirical results in the area human resource management and industrial relations on the basis of scientific literature.

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
20 places. There are no restrictions with regard to available places for students of the Master's degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

Additional information
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**Contents**

The course addresses central issues of strategic supply management. The supply function of the company (purchasing, materials management, procurement logistics) and its strategic importance is analysed and basic methods are developed that are relevant in this area.

**Intended learning outcomes**

Students learn the principles of performance-oriented optimization of all procurement activities to develop long-term, competitively sensitive potential for success. After completion of the module students are able to prepare structured, to goal-oriented analyze and to respond to performance-oriented issues of strategic procurement based on key instruments. Students are able to accurately classify the tasks of the procurement and to describe and discuss their strategic importance and dominate essential methods and procedures used in this area to apply.

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

V (2) + Ü (2)

Course type: alternatively eLearning, S, WS

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

a) written examination (approx. 40 to 60 minutes) or b) presentation (approx. 20 minutes) and term paper (approx. 15 to 20 pages); weighted 1:1 or c) term paper (approx. 30 to 40 pages)

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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## Module title

**Industrial Management 2**

### Abbreviation

12-M-LA-161-m01

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### Contents

This module analyses and classifies approaches of production planning and control. In addition, it develops methods and models of lot sizing and scheduling. The focus is on the determination of optimal production and transport volumes as well as the planning of orders and manufacturing orders.

### Intended learning outcomes

Students learn essential concepts, principles and methods of production planning and control with emphasis on the determination of optimal production and transport volumes as well as the planning of production and order sequences. Then, based on this expertise related knowledge broadening and deepening, essential competencies are conveyed, which allow the imaging of realistic situations and problems using mathematical and quantitative models for the derivation and assessment of alternative courses of action. After completion of the module students can answer, analyze and structure questions of production planning and control, goal-oriented. They can also arrange the planning areas in the overall business context and have an in-depth overview of the production planning and control.

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

**V (2) + Ü (2)**

Course type: alternatively eLearning, S, WS

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

- a) written examination (approx. 40 to 60 minutes) or b) presentation (approx. 20 minutes) and written elaboration (approx. 15 to 20 pages); weighted 1:1 or c) term paper (approx. 30 to 40 pages)

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

### Allocation of places

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

### Additional information

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### Contents

This module will discuss contents and procedures of strategic production management and, in particular, planning and control concepts. Students will become familiar with the essentials of strategic production management. Theoretical and analytical models will be used for analysing both economic and ecological issues. In addition, the module will discuss principles of value structure optimisation and will develop competences regarding the development of integrated mathematical models.

### Intended learning outcomes

After completion of the module students are able to process, to analyze and answer questions of operations strategy structured and goal-oriented in a global context using appropriate methods. Furthermore, they know the main strategic tasks and objectives in production management and evaluate and apply planning and control concepts for the production in realistic application situations.

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

V (2) + Ü (2)

Course type: alternatively eLearning, S, WS

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

a) written examination (approx. 40 to 60 minutes) or b) presentation (approx. 20 minutes) and term paper (approx. 15 to 20 pages); weighted 1:1 or c) term paper (approx. 30 to 40 pages)

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

### Allocation of places

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

### Additional information

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**Contents**

This course will develop the objectives, principles and structure of electronically supported procurement processes with a special focus on catalogue-based procurement systems, electronic tendering systems, electronic (reverse) auctions, e-marketplaces, supplier relationship management systems and eSupply chain management systems.

**Intended learning outcomes**

The students will be able to describe and evaluate both the potentials and goals of electronic supported procurement systems and will be able to design appropriate systems for real-life applications. Students will get insight into the essentials of operational procurement management, especially e-procurement with a focus on catalogue-based procurement systems, electronic tendering systems, electronic (reverse) auctions, e-marketplaces, supplier relationship management systems and eSupply chain management systems. After completing this module, students can define and analyze the related tasks and processes and show or develop theory-based and application-oriented possible solutions at a high professional level.

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

V (2) + Ü (2)

Course type: alternatively eLearning, S, WS

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

a) written examination (approx. 40 to 60 minutes) or b) presentation (approx. 20 minutes) and term paper (approx. 15 to 20 pages), weighted 1:1 or c) term paper (approx. 30 to 40 pages) or d) entirely or partly computerised written examination (approx. 60 minutes)

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

**Allocation of places**

20 places. Should the number of applications exceed the number of available places, 15 places will be set aside for students of the Master's degree programmes Business Management and International Economic Policy or Economics and 5 places will be set aside for students of the Master's degree programme Wirtschaftsinformatik (Business Information Systems).

**Additional information**

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

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Module title | Abbreviation
--- | ---
Strategic Networks in Industry | 12-M-MS-161-m01

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

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

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

Contents
The primary object of this course is to gain a detailed understanding of strategic networks and of the phenomenon of clustering in the industrial industry. The example of the international automotive industry is used for clarification of the theoretical contents.

The focus is on marketing in industrial companies and also on CSR - CSR is considered the "driver" of sustainable innovations - as well as the different strategy types of sustainable innovations.

Outline of syllabus:
1. Strategic networks and clusters in industrial industries such as the automotive industry
2. Transaction types of Williamson as well as strategic cooperation between automobile manufacturers and suppliers
3. Management of business types, in particular the business of suppliers in the automotive industry
4. Cluster and entrepreneurship activities
5. Sustainable innovation strategies

Intended learning outcomes
By the end of the course, students gain a profound understanding above the basics of network research. Furthermore, students will acquire sectoral knowledge of the automotive industry as well as detailed cluster skills.

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

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

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

## Abbreviation
12-M-ISR-161-m01

## Module coordinator
Holder of the Chair of Business Management and Business Information Systems

## Module offered by
Faculty of Business Management and Economics

## ECTS
5

## Method of grading
numerical grade

## Only after succ. compl. of module(s)
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## Duration
1 semester

## Module level
graduate

## Other prerequisites
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### Contents
The course provides an overview of theoretical scientific foundations, theories, research topics and methods of international research in business informatics.

### Intended learning outcomes
The module provides students with knowledge of:
(i) Exploration of classical themes of WI / IS research;
(ii) Getting to know the relevant paradigms, theories and methods;
(iii) Recognition of the interfaces to other areas of business administration and management practice;
(iv) Gain experience in finding and evaluation of scientific literature.

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

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)
Language of assessment: German and/or English creditable for bonus

### Allocation of places
40 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

### Additional information
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<td>Strategic Managerial Accounting</td>
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| Holder of the Chair of Business Management, Management Accounting and Control | Faculty of Business Management and Economics |

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**Contents**

The module focuses on accounting instruments, which are applied in the context of strategic management of enterprises. First, it addresses important drivers of strategic decisions from a microeconomic perspective, such as the emergence of cost and quality advantages in competition as well as scale and experience curve effects. Second, the module covers analytical and heuristic techniques of planning and control. In the context of these techniques, instruments of target costing, life cycle cost analysis, benchmarking and business wargaming are discussed with regard to their theoretical foundation and fields of application.

**Intended learning outcomes**

Initially, knowledge about fundamental requirements concerning instruments of decision-making and behavior control within enterprises is acquired. What is more, the module conveys obtaining knowledge about the strengths and weaknesses and therewith fields of application and limits of prevalent instruments of strategic corporate management used by practitioners.

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

V (2) + Ü (2)

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

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

**Allocation of places**
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**Additional information**
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### Contents

**Content:**
This course provides students with an in-depth overview of the structure and the application areas of business management information systems in enterprises and public institutions.

**Outline of syllabus:**
1. What is software: concepts, categories, application
2. Software life cycle: duration, phases, steps
3. As-is analysis: tasks, problems
4. To-be concept: system design, data design, dialog design, function design
5. Object orientation: paradigm shift
6. Change management: meaning, methodologies, project management
7. Office automation: tasks, areas of application

### Intended learning outcomes

After completing the course "Integrated Information Processing", students will be able to
(i) understand the importance of integration in enterprises, especially in information systems;
(ii) assess the progress of development of a software project, estimate cycle costs, know and consider requirements, which brings a software implementation with;
(iii) select the correct procedures or practices in an as-is analysis and target conception and practically apply (with participation in the exercise);
(iv) understand the importance of change management and project management and know the appropriate methods for specific applications.

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

V (2) + Ü (2)

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

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

### Allocation of places

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### Additional information

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

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International Taxiation

12-M-IB-161-m01

Holder of the Chair of Business Taxation

Faculty of Business Management and Economics

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Contents

The module discusses tax aspects (legal facts as well as economic effects) of cross-border business activities. Students become familiar with the principles of international taxation, relevant aspects of German income tax law, the function of double taxation treaties as well as recent developments of taxation within the European Union (mostly triggered by the Court of Justice of the European Union). The topics are introduced in the form of lectures. Complex case studies are used for an in-depth discussion of selected aspects.

Intended learning outcomes

After completion of the module students are able
(i) to assess tax issues of cross-border business activities and develop structured solutions;
(ii) to assess the economic effects of rules of international tax law on its own;
(iii) systematically apply double tax treaties.

The students have knowledge of the basics of international taxation and the German international tax law. They are able to judge and to analyze, using the relevant sources of law complex, case studies on the taxation of cross-border business activities independently and to develop design proposals for the solution.

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

S (2)

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages), presentation of term paper (approx. 20 minutes), weighted 3:2

Assessment offered: To be announced

Language of assessment: German and/or English

creditable for bonus

Allocation of places

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

Additional information

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

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International Marketing

Abbreviation: 12-M-IJM-161-M01

Module coordinator: Holder of the Chair of Business Management and Marketing
Module offered by: Faculty of Business Management and Economics

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

Contents

Description:
The module builds on the knowledge acquired during the Bachelor's degree programme or the Grundstudium (stage I studies). It provides a systematic introduction to strategic marketing decisions in global and international contexts. These are explained mainly by Porter's diamond and cluster models. Another focus is on internationalisation strategies, which require country analyses and decisions on the selection of national markets as well as a timing of the countries market development. In addition, the module discusses different strategies for market entry and market development.

Outline of syllabus:
1. Internationalisation of the economy and regional integration processes
   - Globalisation
   - Competitiveness of countries, industries and companies in an international context
2. International strategic marketing decisions
   - Market entry forms
   - Market development strategies
   - Timing strategies
   - International organisation structures
3. Theories and strategies of internationalisation
   - Foreign trade theory
   - Multinational enterprise
   - Internationalisation strategies

Reading:

Intended learning outcomes

Students acquire in-depth skills in the field of strategic and operational management with particular attention to the international context. Students achieve particular expertise in the analysis, assessment and implementation of international business decisions and gain skills thus guiding the execution of marketing and management positions in globally-active companies.

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

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

Allocation of places
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## Additional Information

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

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Module title | Abbreviation
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International Trade and the Multinational Firm | 12-M-ITMF-161-m01

Module coordinator | Module offered by
Holder of the Chair of International Economics | Faculty of Business Management and Economics

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

Contents

Content

The lecture starts out with theories of international trade based on comparative advantage (Ricardo and Heckscher-Ohlin) followed by theories based on monopolistic and oligopolistic competition to explain intra-industry trade. The final part covers firm heterogeneity and multinational firms. [If time permits the Armington model and the standard neoclassical model will be addressed.]

Outline

I Ricardian Trade Theory
II Heckscher-Ohlin Trade Theory
III New Trade Theory: Intra-Industry Trade, Increasing Returns to Scale, Imperfect Competition
IV Firm Heterogeneity, Trade and FDI
V The Multinational Firm

Literature:

The module draws heavily on articles from scholarly journals and handbooks. A detailed list of references with further references, notably journal articles, is provided with each chapter of the lecture. Material from the following books is also used:


Intended learning outcomes

The students acquire the ability to critically understand the causes and drivers of world trade and the developments of specialization patterns in the global economy. They learn to analyze, discuss and defend these developments and to apply the tools and methods to evaluate controversies associated with the ongoing deepening of the international division of labor, in particular the repercussions of the global economy on national economies.
**Courses** (type, number of weekly contact hours, language — if other than German)

| Ü (2) + V (2) |

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

- a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages)
- Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

- ...
### Module title
IT-Management

### Abbreviation
12-M-ITM-161-m01

### Module coordinator
Holder of the Chair of Information Systems Engineering

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

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### Duration
1 semester

### Module level
graduate

### Other prerequisites
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### Contents

**Content:**
This course provides students with an in-depth overview of aims, tasks and appropriate methods of IT management.

**Outline of syllabus:**
1. Organisation and distinction
2. IT strategy
3. IT organisation
4. Management of IT systems
5. Enterprise Architecture Management
6. IT project management
7. IT security
8. IT law
9. IT controlling

**Reading:**
- Tiemeyer: Handbuch IT-Management, Munich.
- Hanschke: Strategisches Management der IT-Landschaft, Munich.

**Intended learning outcomes**
After completing the course "IT Management", students will be able to
1. overview the different aspects to be considered regarding a purposeful IT management;
2. understand and apply appropriate methods and tools;
3. independently perform system search and selection in a team project (only after participation in the practice lessons).

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

**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>Coordination, Budgeting and Incentives in Companies</td>
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| Holder of the Chair of Business Management, Management Accounting and Control |
| Faculty of Business Management and Economics |

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**Contents**

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

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

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

**Allocation of places**

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**Additional information**

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

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### Module title

**Advanced Macroeconomics**

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### Module coordinator

Holder of the Chair of International Economics

### Module offered by

Faculty of Business Management and Economics

### ECTS

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### Contents

**Content**

The course covers long-run aspects of macroeconomics. We start with a review of the facts of long-run growth and a review of the Solow-growth model. The lecture then focuses on the infinite-horizon Ramsey-Cass-Koopmans model, on endogenous growth theory and it puts the roles of human capital and institutions under scrutiny. Applications of this framework involving urban and regional growth, resources and the environment will be taken up, time permitting.

**Outline**

I Facts and the Solow Growth Model

II Infinite-Horizon Ramsey-Cass-Koopmans model

III Endogenous Growth

IV Human Capital, Social Infrastructure and Beyond

V Applications (Urban and regional growth; Growth, resources and the environment)

**Literature:**

The course draws strongly on the textbook:


We will use journal articles and research papers at several parts of the lecture.

**Intended learning outcomes**

Students acquire a working knowledge of the key models and analytical tools of advanced macroeconomics. This enables them to identify the key forces that determine the determinants of income levels and growth rates of incomes, to make informed policy analysis and statements and to critically evaluate current controversies and developments as well as to conduct their own research.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages)

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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Referee to in LPO I (examination regulations for teaching-degree programmes)
### Module title
Managerial Analytics & Decision Making

### Abbreviation
12-M-MADM-161-m01

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### Contents
The course "Managerial Analytics & Decision Making" discusses quantitative methods to structure and solve a diverse set of management problems and demonstrates the application of modern methods with the help of multiple case studies.

### Intended learning outcomes
After completing this course students can
(i) better understand and structure problems;
(ii) apply important theoretical and empirical frameworks to practical problems that evaluate good and bad decision making;
(iii) implement advanced analytical methods to support decision making under risk.

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

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 to 20 pages)
Language of assessment: German and/or English creditable for bonus

### Allocation of places
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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
Brand Management & Market Research

## Abbreviation
12-M-MM-161-m01

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

## Module offered by
Faculty of Business Management and Economics

## ECTS
5

## Method of grading
numerical grade

## Only after succ. compl. of module(s)
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## Duration
1 semester

## Module level
graduate

## Other prerequisites
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### Contents

**Description:**
At the beginning of the 21st century, marketing - until then interpreted as a market-oriented corporate management approach - was further developed to be seen as the entrepreneurial task of creating "shared value" for the organisation on the one hand and - broadly speaking - for society on the other hand. This idea leads to high requirements regarding the strategic sustainable positioning of the brand as well as brand management itself.

**Outline of syllabus:**
1. Brand leadership and brand assessment
2. Brand leadership, identity and relevance according to David Aaker's approach
3. Brand strategies
4. Consumer behaviour
5. Market research methods and the development of brand strategies
6. Market research methods

**Intended learning outcomes**
Based on the theories of Meffert and Aaker, students will gain a profound understanding for brand leadership, which will be deepened by many practical implications and examples. Provided by cases studies and market research tools, it's the defined goal of this lecture to convey an in-depth knowledge for consumer behavior and sustainable brand management.

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

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**Contents**

Students will complete their degree with a Master’s thesis in which they will be required to independently research and write on a topic in the area of business management and economics, drawing on the subject-specific knowledge they have acquired and adhering to the principles of good scientific practice. 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 or the (further) development of a theoretical model.

**Intended learning outcomes**

In the master thesis students prove that they can plan and carry out a science-based work to solve a particular problem within a specified period autonomously and to document the results in accordance with the professional scientific standards in writing. Students are able to understand relevant contributions to research and professional practice, critically analyze and assess the relevance to their own specific questions. They can assess and recognize major lines of development and dynamics of the subject and therefore also the need to retrain continuously.

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

No courses assigned to module

**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)

Master’s thesis (approx. 60 to 80 pages)
Registration on a continuous basis as agreed upon with supervisor.
Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

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### Module title
Microeconometrics

### Abbreviation
12-M-MIK-161-m01

### Module coordinator
Holder of the Chair of Econometrics

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

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### Duration
1 semester

### Module level
graduate

### Other prerequisites
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### Contents
The course teaches basics, methods and concepts for the analysis of individual data. The scaling of observed data is adequately addressed. The maximum likelihood method, which is important for this type of data, is explained in detail.

### Outline
What is microeconometrics?
Models for qualitatively dependent variables
Models for limited dependent variables
Time-dependent models

### References

### Intended learning outcomes
Students have significant knowledge of the maximum likelihood method and the most important models for qualitatively and limited dependent variables. They can autonomously perform estimations with statistic programs such as R and interpret the results meaningfully.

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

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English creditable for bonus

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

Abbreviation
12-M-AM-161-m01

Module coordinator
Holder of the Chair of Contract Theory and Information Economics

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Only after succ. compl. of module(s)
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Duration
1 semester

Module level
graduate

Other prerequisites
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Contents

In a nutshell, microeconomic theory considers the behavior of individual economic agents and builds from this foundation to a theory of aggregate economic outcomes, which then can be applied for conducting welfare analysis and giving policy advice. This lecture addresses the core building block of this thought complex: individual decision making and behavior. Specifically, students will come to understand in detail the standard models of riskless consumer choice, choice under risk and intertemporal choice and learn about the empirical challenges and limitations of these models.

Throughout the lecture, we will work with precise mathematical formalizations of the ideas that we want to think and talk about. In consequence, a solid understanding of the mathematical toolbox of standard microeconomics (e.g., differential calculus and constrained optimization; basic set theory; integration by parts) will be helpful as it will allow to focus on the underlying economic intuition. However, every required mathematical concept will be introduced and explained along the way, such that a strong interest in formal economic analysis is more important than an advanced mathematical background.

The exposition is primarily based on the standard graduate textbooks


Intended learning outcomes

After completing the course students will be able to

• explain essential findings of microeconomic theory,
• apply the involved methods to given stylized examples on their own,
• recognize in which real life situations and how the results can be applied.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages)

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

Allocation of places

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Additional information

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

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Module title: Mobile and Ubiquitous Systems
Abbreviation: 12-M-MUS-161-m01

Module coordinator: Holder of the Chair of Information Systems Engineering
Module offered by: Faculty of Business Management and Economics

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

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

Contents:
The module provides an overview of technologies and business applications of mobile & ubiquitous computing. Concepts and applications are illustrated using numerous examples from mobile telecommunications to the Internet of Things. In the accompanying exercise, corresponding case study texts are analysed and discussed.

Intended learning outcomes:
- Understand the technological basics of mobile & ubiquitous computing.
- Analysing business applications in processes, products/services and business models
- Apply the concepts learned to real-life problems in a business context

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus):
a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 15 to 20 minutes; groups of 2: approx. 20 minutes; groups of 3: approx. 30 minutes)
Language of assessment: German and/or English

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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### Subdivided Module Catalogue for the Subject Business Management

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

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<td>Faculty of Business Management and Economics</td>
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### Contents

**Description:**
This module deals with the basic concept and methodology of the ordinary least squares (OLS) regression model. In particular, model assumptions and properties are discussed and formally motivated. In addition, the module examines linear restrictions on the model's explanatory variables as well as dummy variables and introduces tests to verify simple and multiple linear restrictions.

Linear algebra is used as formal aid.

**Outline of syllabus:**
1. Random variables
2. Important distributions
3. Point estimates
4. Simple linear regression model
5. Model assumptions
6. Model properties
7. Simple hypothesis tests
8. Multiple linear regression model
9. Linear restrictions
10. Dummy variables
11. Multiple hypothesis tests

### Intended learning outcomes

The students acquire knowledge of the basics, concepts and methods used in the classical linear regression model and understand the role of econometrics in science and data analysis. In particular, they learn how to analytically derive, calculate and interpret the coefficients, standard errors and p-values of a classic regression output of the multiple regression model. Furthermore, they are able to formally state and motivate the assumptions and properties of OLS and know how to deal with transformed and dummy variables. Additionally, students will be able to test multiple linear restrictions on the parameters and will be able to apply these tests to real economic, business and social science questions.

The competences acquired in this course serve as a prerequisite for "Econometrics II", "Econometrics III", "Microeconometrics" and "Financial Econometrics".

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

\[ \text{V (2) + Ü (2)} \]

### 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. 15 pages)

Language of assessment: German and/or English

**Creditable for bonus**

### Allocation of places

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### Additional information

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

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### Module title
Econometrics 2

### Abbreviation
12-M-0E2-161-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
graduate

### Other prerequisites
--

### Contents

**Description:**
This module deals with the basics, concepts and methods of the generalized least squares (GLS) framework. Partly as a motivation for the GLS model and partly for its own right, different specification and data problems as well as violations of model assumptions of the OLS estimator (as introduced in "Ökonometrie I" ("Econometrics I")) are discussed. This includes multicollinearity, a test for structural breaks, heteroskedasticity and autocorrelation.

Linear algebra is used as formal aid.

**Syllabus:**
1. Specification analysis
2. Multicollinearity
3. Heteroskedasticity
4. Autocorrelated disruptive terms
5. Generalized least squares (GLS)

### Intended learning outcomes
Students acquire essential knowledge of the fundamentals, methods and concepts for estimating the generalized linear regression model (GLS) and can apply and interpret it. They are sensitized for specification problems, data problems and violations of the assumptions of the classical linear model (OLS) in order to be able to recognize, to assess and therefore adequately deal with these problems in theory and practice. This enables them to critically assess the use of the estimation methods in scientific work, to work independently on adequate implementation of empirical analyzes and to answer selected (economic) scientific issues if available data with the above-mentioned involved problems. The competences acquired in this course serve as a prerequisite for "Econometrics III", "Microeconometrics" und "Financial Econometrics".

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

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English creditable for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module title
Econometrics 3

### Abbreviation
12-M-OE3-161-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)
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### Duration
1 semester

### Module level
graduate

### Other prerequisites
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### Contents
**Description:**
This module deals with advanced econometric methods and concepts based on the classical and the generalized least squares estimator discussed in Ökonometrie I and II (Econometrics I and II). In particular, this includes the instrumental variable (IV) estimator, the generalized method of moments (GMM) estimator, distributed lag models as well as basic methods and concepts used in uni- and multivariate econometric time series analysis, including (non)stationarity, integration and cointegration.

Linear algebra is used as formal aid.

**Syllabus:**
1. Error-in-variables
2. IV estimation
3. Generalized least squares estimation
4. Distributed lag models
5. Stationary uni- and multivariate processes
6. Deterministic and stochastic trends
7. Integrated and cointegrated processes

**Intended learning outcomes**
The students acquire thorough understanding of advanced methods and concepts in econometrics. They get familiarized with diverse error-in-variables issues and will be capable of handling them appropriately. After the course, students understand the generalized method of moments (GMM) and the instrumental variable (IV) estimator to the extent that they can discuss their pros and cons, apply these to selected questions in quantitative economics and understand scientific papers using these methods. Furthermore, they become acquainted with selected time series issues, such as distributed lag models, non-stationarity, spurious correlation and cointegrated processes, enabling them to conduct a comprehensive time series analysis. In brief, the course enables students to apply the above mentioned methods and concepts to real life questions, assess their appropriateness and address their theoretical and practical benefits and shortcomings.

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

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)

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

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
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Module title | Labor Market Economics
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Abbreviation | 12-M-OEA-161-m01

Module coordinator | Holder of the Chair of Labor Economics
Module offered by | Faculty of Business Management and Economics

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Contents

This course provides an overview of the field of modern labor economics. The course will cover the following topics:
1. Labor supply
2. Labor demand
3. Human capital formation
4. Compensating wage differentials
5. Discrimination

The course will consist of frontal teaching of the basic theoretical as well as empirical tools as well as a careful reading of some of the key scientific articles related to the outlined topics. Students are expected to read the scientific articles in advance and will be asked to discuss them in small groups during class. In addition, a discussion of the articles will help illustrating how established scholars approach the core questions in modern labor economics and giving students an understanding of high quality empirical research.

The main reference for the lecture is Cahuc and Zylberberg. (2004): "Labor Economics", 1st edition, Massachusetts Institute of Technology. In addition, we will discuss well-published economic articles related to the single topics discussed in class.

Intended learning outcomes

The aim of this course is to acquaint students with classical as well as modern topics in labor economics and to encourage the development of research interest in this field. As such, the course's objective is to familiarize students with both the core theoretical models of labor economics as well as the main econometric methods used to provide empirical evidence.

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places
--

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title | Economic Principles of Risk Management
---|---
Abbreviation | 12-Risk-161-m01

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

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

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

Contents
- Rational decisions under uncertainty
- Measures of risk aversion
- Mean preserving spread
- Axiomatic foundations of the expected utility hypothesis (Neumann/Morgenstern, Savage)
- Insurance contracts
- Optimal portfolios
- Adverse selection
- Moral Hazard
- Experimental evidence and alternative approaches

Intended learning outcomes
After completing the course students are able to
- explain the results of the economic theory of decisions under risk,
- apply the involved methods to given simple examples on their own,
- recognise, in which real life situations and how the results can be applied.

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

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 and/or English
creditable for bonus

Allocation of places
--

Additional information
--

Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
<thead>
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<td>Optimal Tax Theory</td>
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<td>Holder of the Chair of Public Finance</td>
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**Contents**

**Description:**
The course will discuss the design of an optimal tax system. First, students will learn what criteria have to be met for a tax system to be optimal. Lectures will introduce key rules for taxing commodities as well as income and capital.

Examining specific taxation issues such as eco-tax, family taxation and the taxation of international enterprises, students will then gain more in-depth insights into these rules.

**Reading:** Lecture notes will be provided.

**Outline of syllabus:**
1. Optimal commodity taxation
2. Optimal income taxation
3. Optimal taxation of families
4. International tax competition

**Intended learning outcomes**

After completing this module students have a basic understanding of what is meant with "optimal taxation". They are able to apply this concept to specific normative questions of tax policy in practice. Students also learn to prepare and present short papers, where they discuss specific normative policy issues in groups.

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

**Allocation of places**

--

**Additional information**

--

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

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<table>
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<td>Holder of the Chair of Corporate Finance</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<td>1 semester</td>
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**Contents**

This module is be discontinued, no courses are offered currently or will be offered in future.

This is due to one of the following reasons:

- The lecturer who offered the course is no longer employed at the University of Wuerzburg.
- The contents are no longer taught and were substituted with comparable offers.

For more information, please contact the Office of the Dean of Studies of the Faculty of Business Management and Economics.

**Intended learning outcomes**

Due to the lack of relevance, no learning outcomes description is available because no courses are held for this module.

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

V (2) + Ü (2)

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

written examination (approx. 120 minutes)
Language of assessment: German and/or English

**Allocation of places**

--

**Additional information**

--

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

--
## Module title

### Abbreviation
12-GLP-161-m01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
ERP systems have become key elements of successful companies. Business processes in companies can no longer be managed without using such ERP systems. In financial departments of companies, such systems have been used for a long time, but business processes e.g. for logistical tasks have so far not been supported by ERP solutions. This module explains how this issue could be resolved as well as what constraints and what dependencies have to be considered.

### Intended learning outcomes
After completing this module, students should be able to
(i) know about actual business processes in companies;
(ii) understand selected problems in the organization and design of logistical business processes and work out solutions;
(iii) know and design basic data structures and data flows of an ERP system;
(iv) map business processes within an ERP system;
(v) consider the specifics of a certain industry (e.g. the process industry) when organizing business processes;
(vi) map the core business processes within an ERP system.

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

V (2) + Ü (2)

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

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

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title: Portfolio Selection and Capital Market Theory

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<th>Abbreviation</th>
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Holder of the Chair of Corporate Finance

Faculty of Business Management and Economics

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

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

Contents

This module conveys profound knowledge of individual portfolio choices and on this basis the most important capital market theory (namely capital asset pricing model) is introduced, including its assumptions, implications and extensions.

Syllabus:

1. Modern Portfolio Selection
   1. 2 Asset-Case
   2. Multiple-Asset-Case
   3. Critique of Portfolio Theory
2. Capital Asset Pricing Model
   1. Assumptions and Derivation
   2. Implications
3. Empirical Aspects, Extensions and Alternatives

Intended learning outcomes

This module enables students to

(i) explain and calculate portfolio decisions theoretically, taking into account investment options and the individual investor's preference function;

(ii) understand and use the key messages of the CAPM to value risky assets..

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

V (2) + Ü (2)

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

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

Allocation of places

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Additional information

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

--
### Principles of European Regulation

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#### Contents

**Description:**
This module examines the regulation of traditional network industries (railroads, electricity, telecommunications) in Europe: theory and practice

**Outline of syllabus:**
1. Overview of the regulation of railroads in Germany and Europe in practice
2. Overview of the regulation of the electricity industry in Germany and Europe in practice
3. Overview of the regulation of the telecommunications industry in Germany and Europe in practice
4. Political economy of regulation
5. Natural monopoly and price regulation under ideal conditions
6. Price regulation under realistic circumstances
7. Procurement: advantages and disadvantages
8. Network access regulation

**Intended learning outcomes**
After successfully completing this module, students will be able to
(i) describe central problems in regulation of the traditional network industries;
(ii) identify and apply the appropriate results from Industrial Organization;
(iii) assess the advantages and disadvantages of existing regulatory mechanisms by using results from the industrial organization theory.

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

V (2)

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

a) written examination (approx. 60 to 90 minutes) or b) written examination (questions concerning mathematical methodology; approx. 120 minutes) or c) term paper (approx. 15 to 20 pages)

Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

**Allocation of places**

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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
Project Management and Control

### Abbreviation
12-M-PROM-161-m01

### Holder of the Chair of Business Management, Management Accounting and Control

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

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### Contents
The module focuses on the discussion and critical examination of instruments and methods used in the context of project management and control within enterprises. Both classic and agile approaches to project management are considered. It covers characteristic features and structures of projects, their possible success factors, methods and instruments of control and management of projects in various project phases. The theoretical basis as well as potential applications of these instruments are discussed.

### Intended learning outcomes
Initially, knowledge about fundamental requirements concerning instruments of project management and control is acquired. What is more, the module conveys knowledge about strengths and weaknesses and therewith fields of application and limits of commonly used instruments and methods of practitioners. Competences within the configuration and development of the project management and control as well as skills within the practical use are obtained.

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

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

### Allocation of places
--

### Additional information
--

### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title | Abbreviation
---|---
Research and formats in crossmedia economics journalism 1 | 12-M-WJ1-161-m01

Module coordinator | Module offered by
---|---
Holder of the Professorship of Economic Journalism | Faculty of Business Management and Economics

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Contents

This module focuses on the relationship of offer characteristics with benefit aspects for the end consumer and the business models on the part of the providers. Starting from the basics of editorial work and professional text management, the new forms of communication management in social networks are presented. The focus of the lecture is on the use of social media in campaigns (Facebook, Twitter, Instagram, Tiktok). There will also be exercises on various Web 2.0 applications (e.g. online social networks) and on the collection and interpretation of online market research data. However, crisis communication of companies will also be covered in particular opinion-makers on the web as well as protest culture on the web.

Intended learning outcomes

By participating in the module courses, students acquire job-specific skills in research and interviewing. Students are able to collect and organize information according to criteria of topicality and relevance. In addition, students are taught journalistic expertise so that they are able to recognize the forms of presentation of news, reports, and background reports with their media characteristics and communicative functions in different media genres and create them themselves. Students will be able to prototype and design a social media campaign, describe the editorial and technical approach including feedback, response and customer engagement. In addition, students will be able to design counter-strategies for corporate communication crises.

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

S (2)

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

portfolio (approx. 20 hours): Meldung, Nachricht and Bericht news items, interview and background story (including record of research activities) in different types of media (possible formats: text, audio or video)
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English

Allocation of places

20 places. The number of places is restricted to a maximum of 20, a maximum of 12 of which will be allocated to students of the Master's degree subject International Economic Policy or Economics and a maximum of 8 of which will be allocated to students of the Master's degree subject Medienkommunikation (Media Communication). Students of the Master's degree subject International Economic Policy or Economics who have selected Wirtschaftsjournalismus (Economic Journalism) as their specialisation or focus will be given preferential consideration. If and when places remain untaken, these may be allocated to students of the Master's degree programme Business Management. Should the number of applications exceed the number of available places, places will be allocated as follows: 1. Applicants will be ranked, in ascending order, according to the final grade of their first professional university degree in a related subject. 2. Places will be allocated according to this ranking. Among applicants with the same ranking, places will be allocated by lot. 3. A waiting list will be maintained and places re-allocated by lot as they become available. 4. Should the number of places set aside for students of the Master's degree subject International Economic Policy or Economics exceed the number of applications from students of this subject, the remaining places will be allocated to students of the Master's degree subject Medienkommunikation (Media Communication). 5. Should the number of places available for students of the Master's degree subject Medienkommunikation (Media Communication) exceed the number of applications from students of this subject, the remaining places will be allocated to students of the Master's degree subject Political and Social Studies. Should none or not all of these places be taken by students of the Master's degree subject...
Political and Social Studies (after a lottery procedure), the remaining places will be allocated to students of the Master's degree subject International Economic Policy or Economics.

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Subdivided Module Catalogue for the Subject
Business Management
Master's with 1 major, 120 ECTS credits

<table>
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<td>Research and formats in crossmedia economics journalism 2</td>
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<td>Holder of the Professorship of Economic Journalism</td>
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<td>1 semester</td>
<td>graduate</td>
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**Contents**

The lecture names introductory relevant communication models. Furthermore, the theoretical models of PR are discussed. The added value of communication for companies, business, politics, and science is explained. The discrepancy between journalism and PR is discussed, as well as the basic elements, instruments, goals, and forms of PR. The preparation and implementation of press meetings, conferences, campaigns, and events will be systematically explained, and the central aspects of corporate communications will be outlined. The exercise deals with the practical implementation of journalistic styles in the various media and provides an overview of the possibilities and concepts of PR work across different media and target groups.

**Intended learning outcomes**

After participating in the module courses, students are able to understand and apply PR and its forms, elements as well as methods and in a holistic context. Students learn professional competencies in the field of (business) communication with regard to reflection, argumentation, and exchange as a PR consultant in different areas. In addition, students will be able to apply concrete PR instruments in practice and prepare them professionally.

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

S (2) + S (2)

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

portfolio (approx. 20 hours): reportage, profile and (polemic) commentary (including record of research activities) in different types of media (possible formats: text, audio or video)

Assessment offered: In the semester in which the course is offered

Language of assessment: German and/or English

**Allocation of places**

20 places. The number of places is restricted to a maximum of 20, a maximum of 12 of which will be allocated to students of the Master's degree subject International Economic Policy or Economics and a maximum of 8 of which will be allocated to students of the Master's degree subject Medienkommunikation (Media Communication). Students of the Master's degree subject International Economic Policy or Economics who have selected Wirtschaftsjournalismus (Economic Journalism) as their specialisation or focus will be given preferential consideration. If and when places remain vacant, these may be allocated to students of the Master's degree programme Business Management. Should the number of applications exceed the number of available places, places will be allocated as follows: 1. Applicants will be ranked, in ascending order, according to the final grade of their first professional university degree in a related subject. 2. Places will be allocated according to this ranking. Among applicants with the same ranking, places will be allocated by lot. 3. A waiting list will be maintained and places re-allocated by lot as they become available. 4. Should the number of places set aside for students of the Master's degree subject International Economic Policy or Economics exceed the number of applications from students of this subject, the remaining places will be allocated to students of the Master's degree subject Medienkommunikation (Media Communication). 5. Should the number of places available for students of the Master's degree subject Medienkommunikation (Media Communication) exceed the number of applications from students of this subject, the remaining places will be allocated to students of the Master's degree subject Political and Social Studies. Should none or not all of these places be taken by students of the Master's degree subject Political and Social Studies (after a lottery procedure), the remaining places will be allocated to students of the Master's degree subject International Economic Policy or Economics.

**Additional information**

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Referred to in LPO I (examination regulations for teaching-degree programmes)
Module title | Abbreviation
---|---
Accounting and Capital Markets | 12-M-REKA-161-m01

Module coordinator | Module offered by
---|---
Holder of the Chair of Business Management, Management Accounting and Control | Faculty of Business Management and Economics

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

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

Contents
The module focuses on financial and management accounting, their functions, possible configurations as well as their impact on internal and external recipients under consideration of the institutional setting. In this context, an economic perspective has priority over detailed legal arrangements and regulations by the standard setters. Based on the theoretical foundations of information economics as well as decision-making and balance sheet theories, typical issues concerning cost and managerial accounting as well as financial accounting and publicity are discussed.

Intended learning outcomes
Initially, a fundamental knowledge about the conception and impact of management and financial accounting as information systems is acquired. In the following, the module mainly sharpens the understanding of the economic impacts of the configuration of management and financial accounting. What is more, extensive knowledge about possible impacts of changes in institutional general frameworks is covered. For example, changes in valuation standards, publicity rules or regulations about the distribution of profits in enterprises and on capital markets are considered.

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

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

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title: Legal Foundations of Risk Management and Compliance
Abbreviation: 12-M-RM1-161-m01

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

ECTS: 2
Method of grading: Only after succ. compl. of module(s)

Method of grading: numerical grade

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

Contents:
Content: This module analyses the presentation of opportunities and risks in financial reports, i.e. annual or interim reports, in conjunction with selected value-based management and profitability analysis approaches.

Outline of syllabus:
1. Basics of financial reporting and risk management;
2. Practice of risk reporting;
3. Profitability analysis according to Penman;
4. Value-based management and risk management;
5. Residual income and business valuation;
6. Analysis of equity risk;
7. Analysis of credit risk;
8. Risk management monitoring by audit committees and auditors.

Reading list to be provided in class.

Intended learning outcomes:
After completing the course, the students will be able
1. to present the relation between risk management and financial reporting;
2. to analyze and solve independently complex problems with respect to the presentation of opportunities and risk in financial reports based on national and international standards;
3. to identify the relation between risks and value-based management;
4. to evaluate independently selected research results concerning risk reporting and designing own research- or practice-oriented projects.

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

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

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

Additional information:
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<tbody>
<tr>
<td>Holder of the Chair of Business Taxation</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

This course deals with tax aspects of the choice and change of legal form of business activities. Static and dynamic models are used to calculate the effective tax burden from ongoing business activities but also from a-periodic measures like divestments, mergers, or changes of the legal form. Our perspective is that of an investor resident in Germany investing in incorporated and unincorporated businesses in Germany and abroad.

**Intended learning outcomes**

This course enables students to

(i) analyze and evaluate the tax effects of business activities in different legal forms from an investor’s perspective;

(ii) calculate the tax burden from ongoing business activities in Germany and abroad;

(iii) calculate the tax burden from a-periodic events like divestments, purchases, mergers, and changes of legal form.

**Courses**

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

| S (2) |

**Method of assessment**

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages), presentation of term paper (approx. 20 minutes), weighted 3:2

Assessment offered: To be announced

Language of assessment: German and/or English

creditable for bonus

**Allocation of places**

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

**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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### Module title
**Risk Management - Concepts and Systems**

**Abbreviation**
12-RM-KS-161-m01

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### Contents

**Concepts:** The course will provide students with an overview of the main goals, contents, methods and instruments of opportunity and risk management in industrial and commercial enterprises. **Systems:** The course will provide students with an overview of the design and functionality of essential information systems for risk management.

### Intended learning outcomes

Concepts: After completion of the module students have a sound understanding of basic concepts, processes, methods and tools of risk management. They are able to justify the duties and functions of risk management in the company in theory and practice. They can also evaluate proposed solutions for the design of a risk management system, analyze selected issues of risk management and building on that, develop their own solutions. Systems: After completing this module, students can

(i) judge legal, organizational and methodological requirements for the implementation of risk management processes in a risk management information system (RMIS);
(ii) understand the technical basis for RMIS;
(iii) estimate the different characteristics of various information systems for the RM;
(iv) understand the workings of RMIS.

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

V (2)

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

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

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

### Allocation of places

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

### Additional information

--

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

--
## Module title

**Advanced Seminar: Advanced Topics in Contract Theory**

### Abbreviation

12-M-ATC-161-m01

## Module coordinator

Holder of the Chair of Contract Theory and Information Economics

## Module offered by

Faculty of Business Management and Economics

## ECTS

10

## Method of grading

Numerical grade

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

--

## Duration

1 semester

## Module level

Graduate

## Other prerequisites

--

## Contents

This module covers varying classical or recent topics from microeconomics, usually with a focus on decision theory, contract theory or behavioral economics. As a solid understanding of the corresponding basics will be helpful, the course is intended in particular for advanced students who completed the classes “Advanced Microeconomics” and “Contract Theory”.

## Intended learning outcomes

After completing the course students will have gathered experience in

- reading and understanding theoretical or experimental research articles,
- critically analyzing and discussing the results of research articles,
- relating the results of different research articles to each other,
- conveying their insights both verbally and in writing in accordance with common scientific standards.

## Courses

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

Term paper (approx. 15 pages) and presentation (approx. 30 minutes), weighted 2:1

Language of assessment: German and/or English

## Allocation of places

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

## Additional information

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## Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<tr>
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<th>Abbreviation</th>
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<td>Advanced Seminar: Topics in Personnel Economics and Organizational Theory</td>
<td>12-M-SPO-161-m01</td>
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<tr>
<td>Holder of the Chair of Human Resource Management and Organisation</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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**Contents**

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

**Intended learning outcomes**

The students learn to handle, write in own words, present, and discuss current research literature in the area human resource management and organisation.

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

| S (2) |

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<tr>
<th>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)</th>
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<tbody>
<tr>
<td>term paper (approx. 20 pages) and presentation with sub-presentation including discussion (approx. 50 minutes), weighted 1:1 Language of assessment: German and/or English</td>
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**Allocation of places**

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

**Additional information**

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

--
Module title: Advanced Seminar: Selected Problems in Analytical Tax Research

Abbreviation: 12-M-SSL-161-m01

Module coordinator: Holder of the Chair of Business Taxation

Module offered by: Faculty of Business Management and Economics

ECTS: 10

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

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:

In this seminar, current problems of tax research will be analysed. Usually, students will read and discuss research papers in German and/or English language. Although the seminar will be held in German, individual seminar papers may be written and discussed in English if a participant prefers this to German.

Intended learning outcomes:

After the seminar, students are able
- to analyze a complex issue in taxation using research methods,
- to identify problems and to suggest solutions,
- to formulate and to defend their analysis and suggested solutions.

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

S (2)

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

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

Allocation of places:

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

Additional information:

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

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### Module title
Seminar: Applied Decision Theory

### Abbreviation
12-M-SCT-161-m01

### Module coordinator
Holder of the Chair of Contract Theory and Information Economics

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
This module covers varying classical or recent topics from microeconomics, usually with a focus on decision theory, contract theory or behavioral economics. As a solid understanding of the corresponding basics will be helpful, the course is intended in particular for advanced students who completed the classes “Advanced Microeconomics” and “Contract Theory”.

### Intended learning outcomes
After completing the course students will have gathered experience in
- reading and understanding theoretical or experimental research articles,
- critically analyzing and discussing the results of research articles,
- relating the results of different research articles to each other,
- conveying their insights both verbally and in writing in accordance with common scientific standards.

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

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

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

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

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module title
Advanced Seminar: Selected Aspects of Managerial Accounting

### Abbreviation
12-M-AUAS-161-m01

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<th>Module offered by</th>
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<tbody>
<tr>
<td>Holder of the Chair of Business Management, Management Accounting and Control</td>
<td>Faculty of Business Management and Economics</td>
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### Contents
In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured paper and to present the results of their work by means of relevant topics in the field of managerial accounting.

### Intended learning outcomes
After completion of the seminar, students will be able to answer complex questions from the field of managerial accounting at a scientific level. They are able to conduct scientific literature research in a targeted manner and understand its contents as well as apply further scientific methods to answer questions, integrate acquired results into scientific papers and, building on this, independently prepare presentations and lectures.

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

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
Term paper (approx. 15 to 20 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

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

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Subdivided Module Catalogue for the Subject
Business Management
Master’s with 1 major, 120 ECTS credits

Module title: Seminar: Selected Topics in Business Management and Economics
Abbreviation: 12-M-APS-161-m01

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

ECTS: 10
Method of grading: Only after succ. compl. of module(s)
1 numerical grade

Duration: 1 semester
Module level: graduate
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)
S (2)

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
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English

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

Additional information
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<th>Module title</th>
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<tr>
<td>Selected Topics of European Integration</td>
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<tr>
<td>Holder of the Chair of Monetary Policy and International Economics</td>
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**Contents**

The module provides students with a more in-depth understanding of specific problems of macroeconomics and current economic policy.

**Intended learning outcomes**

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

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

S (2)

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

Term paper (approx. 15 pages) and presentation (approx. 15 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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## Advanced Seminar: Banking

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<tr>
<td>Advanced Seminar: Banking</td>
<td>12-M-SBL-161-m01</td>
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### Module coordinator

Holder of the Chair of Corporate Finance

### Module offered by

Faculty of Business Management and Economics

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### Contents

This seminar deals with current topics in investment and finance. Students are required to independently analyze a selected topic and to write a seminar thesis. Moreover, they are required to present, discuss and defend their thesis. The seminar may be largely literature based or empirical or may be based on independent work with formal models.

### Intended learning outcomes

Nach Abschluss des Seminars haben die Studierenden detaillierte Kenntnisse in aktuellen Anwendungsgebieten im Bereich Investition und Finanzierung gewonnen. Sie sind in der Lage, ihre Erkenntnisse in einer schriftlichen Arbeit aufzubereiten, in einem Vortrag zu präsentieren und zu verteidigen.

### Courses

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

S (2)

### Method of assessment

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

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

### Allocation of places

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

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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Module title | Abbreviation
---|---
Business Analytics | 12-M-BUA-161-m01

Module coordinator | Module offered by
Holder of the Chair of Business Analytics | Faculty of Business Management and Economics

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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 field of business management decision models and methods and their application in the development of decision-support systems as well as analytical information systems and quantitative methods of data analysis.

Students work on current topics using methods from machine learning, mathematical optimization and simulation.

Intended learning outcomes

The module provides students with knowledge of:

- Scientific literature
- Implementation of methods in code
- Integration of developed results in scientific papers
- Creating presentations and lectures

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

S (2)

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

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Assessment offered: Once a year, winter semester

Language of assessment: German and/or English

Allocation of places

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

Additional information

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<table>
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<td>Seminar: E-Business Strategies</td>
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<tr>
<td>Holder of the Chair of Information Systems Engineering</td>
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**Contents**

In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured term paper and to present the results of their work with the help of relevant topics in the fields of web-based platforms (electronic markets, Web 2.0 etc.) and strategic management of a company.

**Intended learning outcomes**

- Academic literature review
- Integration of developed results in scientific papers
- Creating presentations and talks

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

S (2)

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

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Assessment offered: Once a year, winter semester

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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<table>
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<th>Module title</th>
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<td>Advanced Seminar: Enterprise Systems</td>
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<tr>
<td>Holder of the Chair of Business Management and Business Information Systems</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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**Contents**

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

**Reading:**
will vary according to topic

**Intended learning outcomes**

After completing the course “Enterprise Systems”, students will be able to
1. understand the fundamentals of scientific literature reviews;
2. integrate elaborated content in a scientific thesis;
3. create presentations independently.

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

S (2)

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

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Advanced Seminar: Financial Accounting and Auditing</td>
<td>12-M-SER-161-m01</td>
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<tr>
<td>Holder of the Chair of Financial Accounting</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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</table>

**Contents**

The module provides students with more in-depth insights into current problems of external accounting and auditing, usually using scientific primary literature in English or German language.

**Intended learning outcomes**

After completion of the module, participants have
(i) consolidated the learned issues and possibly applied additional techniques of scientific work;
(ii) created and defended a qualifying level relevant scientific work;
(iii) conducted a scientific examination of the work results of other seminar participants;
(iv) the ability to present and develop solution-oriented their own performance adequately considering communicative aspects.

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

S (2) + S (2)

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

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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<tbody>
<tr>
<td>Advanced Seminar: Public Finance</td>
<td>12-M-SV5-161-m01</td>
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<td>Holder of the Chair of Public Finance</td>
<td>Faculty of Business Management and Economics</td>
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</table>

**Contents**

Gaining a more in-depth understanding of specific problems discussed in lectures on public finance using scientific economic journal articles in German and English language.

**Intended learning outcomes**

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

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

S (2)

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

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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## Module title
Advanced Seminar: Monetary policy

### Abbreviation
12-M-SV1-161-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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### Contents
Gaining a more in-depth understanding of specific problems of macroeconomics and, in particular, monetary policy.

Format of the module: seminar

Prerequisites: Basic knowledge of macroeconomics as taught in Bachelor programs in Economics, Business or similar fields.

Usability: Master International Economic Policy

Requirements for getting credit points according to the European Credit Transfer System (ECTS): Passing the seminar

ECTS and grading: 10 ECTS, Grading on a scale from 1-5 based on a seminar presentation and a seminar paper

Frequency of the module: Each term

Workload: 300 hours

Duration: 1 Semester

### 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)

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### 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 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

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

### Additional information
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<th>Module title</th>
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<tr>
<td>Advanced Seminar: Industrial Management</td>
<td>12-M-SI-161-m01</td>
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**Module coordinator**  
Holder of the Chair of Business Management and Industrial Management

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

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**Duration**  
1 semester

**Module level**  
graduate

**Other prerequisites**  
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**Contents**
In the seminar, students will write seminar papers on selected topics in the field of industrial management. The central issues and findings of these papers will have to be presented in class.

**Intended learning outcomes**
The students have acquired in-depth knowledge in key application areas of industrial management and learned by taking care of the seminar to deepen their knowledge for making scientific work, to research literature necessary, to filter, to evaluate, tu critically analyze and to ask each other. On this basis, and, where appropriate, with introduction of own scientifically based further developments, the participants will learn to prepare a written contribution to the topic of Industrial Management, which complies with the principles of scientific work. Through the lecture, students learn to present selected content of their housework in a suitable form and a predetermined time frame and to defend the findings in the course of a critical, scientific discussion.

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

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

a) term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1 or b) term paper (approx. 15 to 20 pages) and presentation (approx. 45 minutes), weighted 1:1

Language of assessment: German and/or English

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

**Additional information**
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<td>Advanced Seminar: Industrial Organization</td>
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<td>Holder of the Chair of Industrial Economics</td>
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**Contents**

This course covers selected advanced topics from the field of industrial economics. Students, with the help of their advisor, will choose a topic and formulate a research question. Then they are expected to conduct research and write a paper on this research question. At the end of the semester the students will present their findings orally to an audience.

**Intended learning outcomes**

After completing the course “Seminar: Industrieökonomik”, students will be able to

1. perform a survey of the scientific literature on a given topic;
2. critically assess the economic models and their findings in the literature;
3. describe the economic mechanisms underlying important economic observations;
4. suggest future research directions;
5. present their findings to an audience.

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

S (2)

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

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

**Allocation of places**

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

**Additional information**

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

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### Seminar: International Economics

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<tr>
<td>Seminar: International Economics</td>
<td>12-M-SIÖ-161-m01</td>
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**Module coordinator**

Holder of the Chair of International Economics

**Module offered by**

Faculty of Business Management and Economics

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**Duration**

1 semester

**Module level**

graduate

**Other prerequisites**

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**Contents**

Current topics in International economics [e.g. Outsourcing, Offshoring and Multinational Firms; Competition of Locations, Jurisdictions and Systems; Globalization and the Environment; Trade, Multinational Firms and Labor Markets; Triumph of the City]

Literature:

Peer-reviewed articles and/or monographs.

**Intended learning outcomes**

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

**Courses**

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

S (2)

**Method of assessment**

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

Term paper (approx. 20 pages) and presentation (approx. 40 minutes) with position paper (1 page), weighted 3:1

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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**Referred to in LPO 1**

(examination regulations for teaching-degree programmes)

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<th><strong>Module title</strong></th>
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<tr>
<td>Seminar: Logistics &amp; Supply Chain Management</td>
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<tr>
<td>Holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

Quantitative planning approaches are particularly valuable for designing logistics systems and supply chains. They support decision makers in taking important strategic, tactical, and operational decisions by providing well-founded and relevant information. Many of these decisions have significant impact on the competitiveness of companies because they considerably influence today's as well as tomorrow's costs and revenues. The adoption of quantitative planning methods has been strongly supported by the development of information and communication systems: Advanced tools are available at low costs, versatile methods to model and solve planning problems have been integrated in standard software, the user friendliness has improved, and last but not least: the access to necessary data has substantially progressed (i.e. through ERP systems).

**Intended learning outcomes**

The main objective of this seminar is to familiarize participants with diverse quantitative planning problems and potential solutions. Planning procedures are applied to solve real problems in companies. Participants in this seminar learn about actual planning problems in Logistics and Supply Chain Management; they analyze and understand how companies address these problems.

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

S (2)

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

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

**Allocation of places**

20 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Students who already have successfully completed courses offered by the Chair of Logistics and Quantitative Methods will be given preferential consideration. (2) Among applicants with the same number of successfully completed modules, places will be allocated according to the total number of ECTS credits achieved in mandatory courses of the focus Logistik und Supply Chain Management (Logistics and Supply Chain Management) or Value Chain Management or another specialisation the applicant has selected which includes courses offered by the Chair. (3) Among applicants with the same number of ECTS credits, places will be allocated by lot.

**Additional information**

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

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### Module title
Seminar: Macroeconomics and Quantitative Economic Research

### Abbreviation
12-M-MEW-161-m01

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<tr>
<td>Head of the Work Group of Empirical Economics</td>
<td>Faculty of Business Management and Economics</td>
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### ECTS
10

### Method of grading
Numerical grade

### Only after success. completion of module(s)

### Duration
1 semester

### Module level
Graduate

### Other prerequisites

## Contents
This course will provide students with a more in-depth understanding of specific problems of macroeconomics and quantitative economic research. A current list of topics, from which students may select one, is available on my website.

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

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

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

- Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
- Language of assessment: German and/or English

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

## Additional information

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<td>Advanced Seminar: Marketing Strategy</td>
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<tr>
<td>Holder of the Junior Professorship of Digital Marketing and E-Commerce</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

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

Reading:  
will vary according to topic

**Intended learning outcomes**

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

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

| S (2) |

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

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

**Allocation of places**

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

**Additional information**

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<td>Advanced Seminar: Econometrics</td>
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### Contents
This module will take the form of a seminar and will cover advanced topics in econometrics. Students will be required to independently familiarise themselves with the respective topics and to present the results of their work both in a seminar paper and orally during a seminar session.

### Intended learning outcomes
Students are able to analyze independently academic publications on their relevance for a given theme. They can present the results orally and in writing by conventional scientific standards.

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

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

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

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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## Module title
Practical Seminar: Economic Journalism

## Abbreviation
12-M-SWJ-161-m01

## Module coordinator
Holder of the Professorship of Economic Journalism

## Module offered by
Faculty of Business Management and Economics

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<td>1 semester</td>
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## Contents
Students will acquire an in-depth insight into the practical side of economics journalism. They must complete their placements at company or other institution at which they will have an opportunity to gain an in-depth knowledge of economics journalism. Students will be required to prepare a practical report on the placement module as well as to submit proof of regular attendance and participation. In addition, a certificate issued by the placement company is to be submitted.

## Intended learning outcomes
The module strengthens practical competences and encourages work experiences. So it prepares for the career start in economics journalism.

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

## Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
portfolio (approx. 40 pages) on observation visit, including work samples
Language of assessment: German and/or English

## Allocation of places
20 places. The number of places is restricted to a maximum of 20, a maximum of 12 of which will be allocated to students of the Master’s degree subject International Economic Policy or Economics and a maximum of 8 of which will be allocated to students of the Master’s degree subject Medienkommunikation (Media Communication). Students of the Master’s degree subject International Economic Policy or Economics who have selected Wirtschaftsjournalismus (Economic Journalism) as their specialisation or focus will be given preferential consideration. If and when places remain untaken, these may be allocated to students of the Master’s degree programme Business Management. Should the number of applications exceed the number of available places, places will be allocated as follows: 1. Applicants will be ranked, in ascending order, according to the final grade of their first professional university degree in a related subject. 2. Places will be allocated according to this ranking. Among applicants with the same ranking, places will be allocated by lot. 3. A waiting list will be maintained and places re-allocated by lot as they become available. 4. Should the number of places set aside for students of the Master’s degree subject International Economic Policy or Economics exceed the number of applications from students of this subject, the remaining places will be allocated to students of the Master’s degree subject Medienkommunikation (Media Communication). 5. Should the number of places available for students of the Master’s degree subject Medienkommunikation (Media Communication) exceed the number of applications from students of this subject, the remaining places will be allocated to students of the Master’s degree subject Political and Social Studies. Should none or not all of these places be taken by students of the Master’s degree subject Political and Social Studies (after a lottery procedure), the remaining places will be allocated to students of the Master’s degree subject International Economic Policy or Economics.

## Additional information
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Refereed to in LPO I (examination regulations for teaching-degree programmes)
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Module title | Seminar: Special Topics in Supply Chain Management
---|---
Abbreviation | 12-M-TSC-161-m01

<table>
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<tr>
<th>Module coordinator</th>
<th>Holder of the Chair of Logistics and Quantitative Methods in Business Administration</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)

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<tr>
<td>term paper (approx. 15 to 20 pages) and presentation (approx. 10 minutes), weighted 2:1</td>
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Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

### Allocation of places

12 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Students who already have successfully completed courses offered by the Chair of Logistics and Quantitative Methods will be given preferential consideration. (2) Among applicants with the same number of successfully completed modules, places will be allocated according to the total number of ECTS credits achieved in mandatory courses of the focus Logistik und Supply Chain Management (Logistics and Supply Chain Management) or Value Chain Management or another specialisation the applicant has selected which includes courses offered by the Chair. (3) Among applicants with the same number of ECTS credits, places will be allocated by lot.

### Additional information

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

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<thead>
<tr>
<th>Module title</th>
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<tr>
<td>Seminar: Supply Chain Competition</td>
<td>12-M-SCC-161-m01</td>
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**Contents**

In the seminar "Supply Chain Competition", students participate in an online multi-round simulation and apply methods of operations and supply chain management.

**Intended learning outcomes**

After completing this seminar students

i. selected and applied quantitative models for procurement, production, sales and supply chain management,

ii. faced the practical problems when using real data to feed models,

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

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

S (2)

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

Term paper (approx. 15 to 20 pages) and presentation (approx. 10 minutes), weighted 2:1

Assessment offered: Once a year, winter semester

Language of assessment: German and/or English

**Allocation of places**

12 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Students who already have successfully completed courses offered by the Chair of Logistics and Quantitative Methods will be given preferential consideration. (2) Among applicants with the same number of successfully completed modules, places will be allocated according to the total number of ECTS credits achieved in mandatory courses of the focus Logistik und Supply Chain Management (Logistics and Supply Chain Management) or Value Chain Management or another specialisation the applicant has selected which includes courses offered by the Chair. (3) Among applicants with the same number of ECTS credits, places will be allocated by lot.

**Additional information**

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

--
Module title: Advanced Seminar: Entrepreneurship and Management
Abbreviation: 12-M-SAS-161-m01

Module coordinator: Holder of the Chair of Entrepreneurship and Strategy
Module offered by: Faculty of Business Management and Economics

ECTS: 10
Method of grading: numerical grade
Only after succ. compl. of module(s)

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

Contents:
Students develop seminar papers on varying topics in the domain of entrepreneurship, strategy, and innovation and present the key insights from their work.

Intended learning outcomes

Educational aims
- Enable students to position their research
- Enable students to critically review a substantial body of literature in short time
- Enable students to develop a sound theoretical framework
- Enable students to create a research paper fully meeting academic standards

Learning outcomes
On successful completion of this module students will be able to:

- Differentiate their research from previous work
- Adopt theoretical perspectives to understand complex phenomena
- Engage in comprehensive academic reasoning
- Articulate abstract and complex phenomena and relationships in written and oral form

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

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

Term paper (approx. 20 pages) and presentation (approx. 15 to 30 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

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

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module title
**Advanced Seminar: Economic Order and Social Policy**

### Abbreviation
12-M-SWOSP-161-m01

### Module coordinator
Holder of the Chair of Labor Economics

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

### ECTS
10

### Method of grading
Numerical grade

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

### Duration
1 semester

### Module level
Graduate

### Other prerequisites
--

### Contents
This seminar targets any students interested in acquiring the skills to conduct an empirical study to understand people's social behavior and social preferences. We will read and discuss scientific methodological papers that allow students to acquire the necessary empirical tools to conduct an empirical thesis.

The recurring topic will be related to the origins of social cohesion and social preferences, the role of the family and the school in shaping children's social behavior and preferences.

### Intended learning outcomes
This seminar is designed to acquire the skills to write a master thesis at the Chair of Labour Economics. It focuses on the acquisition of empirical tools - mostly related to experimental empirical tools - in order to understand the determinants of social behavior and preferences.

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

S (2)

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

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

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

### Additional information
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<td>Economic and Business Ethics</td>
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**Module coordinator**  
Holder of the Chair of Financial Accounting

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

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**Contents**

In this seminar, students will gain an overview of different ethical aspects in business and economy, e.g. leadership ethics, corruption, ethical theories, consumer ethics, CSR.

**Intended learning outcomes**

Using common scientific methods the student should be able to write a seminar paper dealing with a selected ethical problem in business and/or economy. He/she should be able to present a complex problem in a clear and understandable way and he/she should discuss the arguments with other participants in the class.

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

S (2)

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

Term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1  
Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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<td>Advanced Topics in Economic Policy</td>
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### Contents

Sozialpolitische Übungen is from now on Experimental Economics.

### Intended learning outcomes

The discussion of current economic policy issues enables the students to gain a profound understanding of how economic and political markets function. Furthermore, autonomous use of research results in economic policy is fostered.

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

Ü (2)

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

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

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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

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Subdivided Module Catalogue for the Subject Business Management
Master's with 1 major, 120 ECTS credits

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<th>Module title</th>
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<td>Public Debt</td>
<td>12-M-F2-161-m01</td>
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<tr>
<td>Holder of the Chair of Public Finance</td>
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Contents

Description:
The module provides an introduction to some specific issues of public debt that are in the focus of the public and scientific debate.

Reading: lecture notes provided by Chair.

Outline of syllabus:
1. Measurement of public debt
2. Growth effects of public debt
3. Intergenerational effects of public debt
4. Public debt in open economies
5. Neutrality of public debt
6. Political economy of public debt
7. Theory of sovereign debtors

Intended learning outcomes

After completing the course "National Debt" students are able to distinguish and discuss the most important measurement concepts and problems of public debt. They can discuss the growth and distributional consequences using simple equilibrium models of closed and open economies. They can evaluate the relevance of Ricardian neutrality and know the political economy explanations of rising debt levels and debt overhangs in specific countries.

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

Allocation of places

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Additional information

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<td>Tax Accounting</td>
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<tr>
<td>Holder of the Chair of Business Taxation</td>
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**Contents**

This module introduces the various methods of income recognition in the German Income Tax Code (*Einkommensteuergesetz*, EStG). It discusses the main reporting and valuation provisions as well as the specific problems and techniques of income calculation for partnerships.

**Intended learning outcomes**

Students have in-depth knowledge of tax accounting of companies and are able to solve moderate to complex problems of tax accounting in particular of sole proprietorships and partnerships using legal source.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes)

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

**Allocation of places**

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**Additional information**

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**Contents**

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

**Intended learning outcomes**

This course enables students to
1. combine their knowledge of tax law with microeconomic analyses in the areas of corporate and personal finance;
2. analyze the effect of taxes on fundamental economic decisions, e.g. investment and financing decisions, evaluation of investment, financial assets, forms of remuneration for employees including managing and assessing;
3. read and discuss research and policy papers in the field of taxation.

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

| V (2) + Ü (2) |

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes)

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

**Allocation of places**

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**Additional information**

--

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

--
### Module title
Policy of Taxation

### Abbreviation
12-M-F1-161-m01

### Module coordinator
Holder of the Chair of Public Finance

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

### ECTS
5

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

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

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

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

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

### Allocation of places
--

### Additional information
--

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

--
Stochastic Models for Risk Analysis

Module title

Abbreviation

12-RM-RA-161-m01

Module coordinator

Dean of the Faculty of Business Management and Economics

Module offered by

Faculty of Business Management and Economics

ECTS

Method of grading

Only after succ. compl. of module(s)

5

numerical grade

--

Duration

Module level

Other prerequisites

1 semester

graduate

--

Contents


Intended learning outcomes

The student is able to estimate risk measures and the parameters of risk models from data. In particular, the student knows software packages and routines which enable empirical risk evaluation in a business context.

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

Ü (2) + V (2)

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

written examination (approx. 60 minutes)

Allocation of places

30 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master’s students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

Additional information

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

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

- Etymological background of the risk concept
- Definitions of risk
- Basic concepts and terminology of stochastic risk modelling: risk phenomenon, risk object, risk variable, risk source, risk factor, risk cause, direct peril, indirect peril, loss under risk, profit under risk, loss variable, profit variable, risk distribution, risk indicator, risk parameter
- Classification of business risks
- Risk policy, risk management
- Risk analysis: risk identification, risk description, risk exploration, risk-relevant measurements, risk evaluation, risk assessment, risk modelling
- Risk management: risk minimisation, risk protection, risk avoidance, risk mitigation, bearing of risk, risk prevention
- Risk control, risk monitoring
- Risk matrix, risk diagram
- Stochastic risk parameters and risk measures as distribution parameters
- Probability distributions: Gaussian, Laplace, Student’s t, extreme value, logistic, exponential, Weibull, gamma, negative Gaussian, Burr, hyperbolic, generalised hyperbolic
- Elementary stochastic risk measures: variance, standard deviation, signal-to-noise ratio, coefficient of variation, Sharpe ratio, nonconformance probability, expected shortfall, shortfall probability, risk parameters under reference values, Stone family Value at Risk and Conditional Value at Risk: definition, formal representations, values under special probability distributions
- Axioms of risk measures: distribution invariance, subadditivity, superadditivity, additivity, comonotonous additivity, nonnegative homogeneity, translation invariance, convexity, continuity, coherence

**Intended learning outcomes**

The student knows the schemes and concepts of risk analysis, risk assessment, risk measurement, and the theoretical background. The student knows the concepts of advanced stochastic risk modeling. In a practical business situation, the student is able to identify an appropriate scheme of risk assessment and corresponding meaningful risk measures.

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

30 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Master's students of Wirtschaftsinformatik (Business Information Systems) will be given preferential consideration. (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.

**Additional information**

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

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Module title | Abbreviation
--- | ---
Strategic Decisions and Competition | 12-M-SDC-161-m01

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

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### Contents

1. Strategic situations and decision making
2. Analyzing strategic situations with game theory

1. Noncooperative simultaneous move games
2. Nash equilibrium
3. Models of oligopoly markets

3. Dynamic Games

1. Two(-multi) stage games and subgame perfect equilibrium
2. Role of commitment in dynamic situations
3. Models of advertising
4. Wage bargaining and unions

4. Repeated Games

1. Emergence of coordination in long interactions
2. Collusion between competing firms
3. Time consistent monetary policy

5. Static games of incomplete Information

1. Bayesian Nash equilibrium
2. Auctions

6. Dynamic games of incomplete information

1. Moral hazard and nonlinear pricing
2. Perfect Bayesian equilibrium
3. Signalling games
4. Job-market signalling
5. Corporate investment and capital structure

### Intended learning outcomes

After successful completion of this class, the students should be familiar with economic models that can be used to shape managerial strategy and aid in making decisions in strategic situations. Especially, by making use of simple two stage games, they should be able to formulate dynamic policies in a wide variety of strategic situations. The students will acquire an intuitive understanding of the underlying economic mechanisms which emerge from the analysis of game theoretic models for a wide variety of strategic situations arising in industrial economics, marketing, organization, finance, trade and labor. Moreover, they will acquire skills which enable them to make predictions in strategic situations by making use of simple mathematical models. By means of completing case based exercises, they will learn to transform real life business situations to an appropriate economic model. Based on an analysis of this model, they will be able to devise optimal strategies and derive the corresponding managerial implications.

The course will be taught in English.
### Courses
(type, number of weekly contact hours, language — if other than German)

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

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English
creditable for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
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Module title | Abbreviation
--- | ---
Strategic Management of Global Supply Chains | 12-M-SMGS-161-m01

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<tr>
<td>Holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
<td>Faculty of Business Management and Economics</td>
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Contents

Description:
In the course "Strategic Management of Global Supply Chains", students will become familiar with the basic principles of building an efficient global supply chain and will apply what they have learned working on multiple case studies.

Intended learning outcomes
After completing this course students
(i) can apply the basic methods and concepts of supply chain management to practical settings and evaluate the results, and
(ii) understand the effects of global value chains onto strategic company decisions.

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

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

Allocation of places
--

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title: Strategic Marketing
Abbreviation: 12-M-SM-161-m01

Module coordinator: Holder of the Chair of Business Management and Marketing
Module offered by: Faculty of Business Management and Economics

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

Contents

Description:
The module raises awareness in students of the relevance and necessity of strategic management in a competitive and dynamical competitive process.

Content:
Based on the marketing strategies as well as the stakeholder and entrepreneurship approaches, this module discusses the roots of the concept of strategy in marketing based on Drucker, Porter, Ansoff and Mintzberg. The focus of the module is on thinking in competitive advantages, which is directly related to responsible leadership.

Outline of syllabus:
1. Competitive dynamics requires strategy and leadership
2. Marketing strategies, stakeholder management and entrepreneurship
3. Objectives and tasks of corporate governance in management practice
4. Competitive forces, strategies and benefits according to Michael Porter
5. Growth strategies and marketing myths
6. Future technologies, new businesses and dynamic capabilities
7. Nature and principles of responsible management

Reading:
### Intended learning outcomes

The students have a deeper understanding of the sustainable corporate management and have the basics of the competitive process and competitive dynamics available. In addition, they can use the acquired knowledge, while taking into account the conventional problems of the strategic and sustainable management, to solve business case studies on their own.

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

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### 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 and/or English

### Allocation of places

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### Additional information

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

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**Module title** | **Abbreviation**  
---|---  
Supply Network Information Management | 12-M-SCIM-161-m01

**Module coordinator**
Holder of the Chair of Business Management and Business Information Systems  
**Module offered by**  
Faculty of Business Management and Economics

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**Contents**

Since mass production on the assembly line with continuous deliveries (supply chain) revolutionised the procurement process in the 19th century, the usage of information processing has made more flexible operations possible and the demand of customers for individualised products has made more flexible operations necessary. It has become possible to adopt a much more differentiated and sophisticated approach to the electronic supply chain and the planning of the same so that the challenge we are facing today is designing procurement networks (supply networks) that also take into account the delivery sequence for all deterministically procured parts of all suppliers. This module will discuss these conceptual fundamentals of supply management and, in particular, how the managing of procurement activities can be supported by information processing. The module will look at how well ERP systems can support these activities, how new hardware and software technologies can be used to accelerate the currently time-consuming procurement processes and how formerly isolated information systems of individual firms can be integrated into a network of supply management.

**Intended learning outcomes**

Students will earn an overall understanding of the complex structure of supply relationships for individual products and their dependencies for a variety of products. Student will also be trained to recognize (from the perspective of the parties involved into the production process) opportunities and to make decisions in these regards. These relations will be of crucial importance for all production-oriented managers because only a solid understanding of these relationships will help to be successful in the marketplace.

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

V (2) + Ü (2)

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

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

**Allocation of places**

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**Additional information**

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

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Subdivided Module Catalogue for the Subject
Business Management
Master's with 1 major, 120 ECTS credits

<table>
<thead>
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<th>Module title</th>
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<td>Theory of Industrial Organization 1</td>
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**Contents**

Theory of industrial organisation:
1. Monopoly pricing
   - Nonlinear pricing and mechanism design
   - Dynamic pricing: experience goods, durable goods
2. Oligopoly pricing
   - Static price and quantity competition in homogeneous and differentiated goods markets
   - Comparative statics
   - Equilibrium market structure
3. Dynamic competition in oligopoly markets
   - Subgame perfect equilibrium and models of dynamic competition
   - Repeated games and collusion
4. Strategic behaviour by incumbent firms
   - Entry deterrence and predation
   - Signalling and reputation
5. Behavioral Industrial Organization
   - Reference Dependent Preferences and Framing Effects
   - Time inconsistent behavior

The course will be taught in English.

**Intended learning outcomes**

Students which complete this class will acquire a working knowledge of advanced theoretical models of competition in oligopoly markets as well as sophisticated pricing techniques in monopoly markets. They will learn the conditions under which the predictions of these models are valid. They will become familiar with applications of advanced game theoretic tools, such as dynamic models of competition, for studying interactions between firms in markets. By means of comprehensive exercises, they will apply the methods they learn in class to practically relevant problems. They will be in a position to read academic papers on related topics, assess the strengths and weaknesses of an approach, summarize and comment on these papers and suggest possible extensions.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

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

**Allocation of places**

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**Additional information**

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

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**Contents**

Description:
This course discusses vertical contracts in supply chains and their impact on competition.

Outline of syllabus:
1. The classic problem of double marginalisation and its solution by nonstandard contracts (resale price maintenance, nonlinear pricing (rebates), exclusive territories, exclusive dealing etc.)
2. Contracts for service
3. Common agency
4. The delegation principle
5. The commitment problem
6. Interlocking relationships
7. Foreclosure by vertical contracts or mergers

**Intended learning outcomes**

After completing the course students are able to
(i) explain the results of theoretical industrial economics on vertical contracts;
(ii) apply the involved methods to given simple examples on their own;
(iii) recognize, in which real life situations (and how) the results can be applied;
(iv) analyze the impact of certain vertical contracts on competition.

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

V (2)

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

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

**Allocation of places**
--

**Additional information**
--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)
--
## Module title
Theory of Social Policy

## Abbreviation
12-M-TSP-161-m01

## Module coordinator
Holder of the Chair of Labor Economics

## Module offered by
Faculty of Business Management and Economics

## ECTS
5

## Method of grading
numerical grade

## Only after succ. compl. of module(s)
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## Duration
1 semester

## Module level
graduate

## Other prerequisites
--

### Contents
This course offers an introduction to the fundamentals of causal inference and to widely used research designs in the social sciences. In the first part a framework for understanding causality is introduced. Specifically, the epistemological differences between association, intervention and counterfactuals are explained. Then it is shown why experiments are paramount in generating causal knowledge and which assumptions are needed for which level of the causal hierarchy. Finally, we will discuss two widely used approaches to causality in the social sciences, i.e. potential outcomes and directed acyclic graphs.

The second part is devoted to the research designs regressions analysis, difference-in-differences, instrumental variables, and regression discontinuity. The emphasis is how these research designs are for example applied to answer important questions in labour economics such as the effects of a minimum wage increase on employment or the effect of children on female labour supply and wages.

The assumptions each research design requires in order to identify a causal effect will be at center stage of the lecture. Therefore the emphasis is to teach students what one needs to estimate in order to answer a given question. Further, the research designs are discussed such that students will be able to evaluate and apply these research designs to other questions and fields.

### Intended learning outcomes
At the end of the course, students should be able to understand basic concepts and methods of causal inference, as well as read, interpret, and assess the credibility of scientific publications. In addition, the course serves as preparation for advanced statistics and econometrics courses.

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

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

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

Language of assessment: German and/or English

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Module title
Social Insurance and the Welfare State

### Abbreviation
12-M-F3-161-m01

### Module coordinator
Holder of the Chair of Public Finance

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

### ECTS
5

### Method of grading
Numerical grade

### Only after succ. compl. of module(s)
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### Duration
1 semester

### Module level
Graduate

### Other prerequisites
--

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

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

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

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

### Courses
(V (2) + Ü (2))

### Method of assessment
(a) written examination (approx. 60 minutes) or (b) term paper (approx. 15 pages)

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

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

In addition to being similar to the regular "Topics in Industrial Organization" course, this course can be used for bringing in credits from courses visited in other universities. These courses should be from an area that is related to industrial economics or game theory.

**Intended learning outcomes**

Due to the crediting of different modules, no competence description can be made.

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

V (2) + Ü (2)

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

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Assessment offered: In the semester in which the course is offered

Language of assessment: German and/or English

creditable for bonus

**Allocation of places**

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**Additional information**

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

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### Module title
 Topics in Industrial Organization 2

### Abbreviation
 12-M-TIO2-161-m01

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

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

### ECTS
 5

### Method of grading
 numerical grade

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

### Duration
 1 semester

### Module level
 graduate

### Other prerequisites

### Contents
In addition to being similar to the regular "Topics in Industrial Organization" course, this course can be used for bringing in credits from courses visited in other universities. These courses should be from an area that is related to industrial economics or game theory.

### Intended learning outcomes
Due to the crediting of different modules, no competence description can be made.

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

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

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

Assessment offered: In the semester in which the course is offered

Language of assessment: German and/or English

creditable for bonus

### Allocation of places

### Additional information

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

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<td>1 semester</td>
<td>graduate</td>
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**Contents**

In addition to being similar to the regular "Topics in Industrial Organization" course, this course can be used for bringing in credits from courses visited in other universities. These courses should be from an area that is related to industrial economics or game theory.

**Intended learning outcomes**

Due to the crediting of different modules, no competence description can be made.

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

V (2) + Ü (2)

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

(a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English
creditable for bonus

**Allocation of places**

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**Additional information**

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

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Advanced VAT</td>
<td>12-M-UF-161-m01</td>
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**Module coordinator**
Holder of the Chair of Business Taxation

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

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**Contents**
The module provides students with more in-depth insights into complex national issues (e.g., holding structures) and international constellations with respect to other EU member states as well as non-EU states from a VAT point of view. The relevant rulings of the German Federal Fiscal Court as well as the ECJ are also discussed.

**Intended learning outcomes**
Students acquire deeper knowledge and understanding of German VAT law as well as basic skills in VAT on EU and international levels. The students are able to analyze and solve complex facts of a case from a German VAT point of view as well as to recognize problems arising from international constellations. They are able to determine the VAT-treatment using German VAT law and the European VAT directive. The students are able to identify and make use of simplification rules (intra-Community triangulation simplification) as well as to proactively shape the facts of a case to create a favorable VAT treatment. They are able to read critically and judge primary tax literature.

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

- V (2) + Ü (2)

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

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

**Allocation of places**
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**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
--
### Module title
Financial Statement Analysis and Business Valuation

### Abbreviation
12-M-UA-161-m01

### Module coordinator
Holder of the Chair of Financial Accounting

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

---

### Contents
Fundamental investing involves valuation, and much of the information for valuation is contained in financial statements. This module provides a basic understanding of financial statement analysis, particularly on how to extract value-relevant information from financial statements, carry out financial statement analysis, and use financial data to value corporations. The module also provides the necessary tools to gain insights into what generates value in a corporation.

### Intended learning outcomes
Students can understand publicly traded companies' financial statements (US GAAP/IFRS), identify value-relevant information in financial statements, and use this information for valuation. They know the relevant techniques to evaluate financial statements and understand the fundamental role of financial information in the valuation process. Students can apply valuation techniques to real-world cases and recommend investment decisions.

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

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
written examination (approx. 60 to 120 minutes)
Language of assessment: German and/or English
credible for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title | Abbreviation
---|---
Entrepreneurship and Management 1 | 12-M-UGF1-161-m01

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

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

Contents
This module is a theory-led and practice-oriented primer on corporate entrepreneurship. It provides you with knowledge useful for anyone aiming at working (or researching) in the field of corporate innovation and entrepreneurship or at pursuing an 'intrapreneural' or entrepreneurial career.

(1) Introduction to corporate entrepreneurship
(2) Antecedents and forms of corporate entrepreneurship
(3) Corporate strategy and corporate entrepreneurship
(4) Organizational structure and corporate entrepreneurship
(5) Human resource management and corporate entrepreneurship
(6) Building supportive organizational cultures
(7) Entrepreneurial control systems
(8) Entrepreneurial leadership
(9) The corporate entrepreneur as a champion and diplomat
(10) The pay-off from corporate entrepreneurship
(11) Corporate venture capital
(12) Corporate entrepreneurship in nonprofit and government organizations
(13) Universities and academic spin-offs
(14) Wrap-up and Q&A

Intended learning outcomes

Educational aims
- Clarify the role of corporate entrepreneurship
- Explain theoretical concepts and mechanisms behind corporate entrepreneurship
- Enable students to critically appraise alternative approaches to corporate entrepreneurship
- Enable students to evaluate the boundaries and risks of corporate entrepreneurship

Learning outcomes

On successful completion of this module students will be able to:
- Create and evaluate concepts related to corporate entrepreneurship
- Assess the role of corporate entrepreneurship for creating and sustaining competitive advantage
- Make judgements about the organizational and managerial implications of corporate entrepreneurship
- Systematically choose between different routes of action
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</table>
Module title: Entrepreneurship and Management 2

Abbreviation: 12-M-UGF2-161-m01

Module coordinator: Holder of the Chair of Entrepreneurship and Strategy

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:

This theory-led and application-oriented module provides you with critical knowledge and skills related to corporate strategy—essential for anyone aspiring to take on leadership roles in their future career, may it be in the private or public sector. The module goes beyond basic knowledge about strategic management provided by bachelor-level modules.

1. Developing strategies in pursuit of competitive advantage
2. Corporate diversification
3. Vertical integration and outsourcing
4. Mergers & acquisitions
5. Dynamic strategies
6. Cooperative strategies
7. Corporate spin-offs and spin-outs
8. Internationalization strategies (I)
9. Internationalization strategies (II)
10. Strategic change
11. Corporate strategies and new technologies
12. Corporate governance and corporate social responsibility
13. Corporate communication and crisis management
14. Wrap-up and Q&A

Intended learning outcomes

Educational aims

• Clarify the role of corporate strategy
• Explain theoretical concepts and mechanisms behind corporate strategy
• Enable students to critically appraise alternative approaches to corporate strategy
• Enable students to evaluate the boundaries and risks of corporate strategy

Learning outcomes

On successful completion of this module students will be able to:

• Assess the role of corporate strategy for creating and sustaining competitive advantage
• Create and evaluate concepts related to corporate strategy
• Make judgements about the organizational and managerial implications of corporate strategy
• Systematically choose between different routes of action
## Courses
(type, number of weekly contact hours, language — if other than German)

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

- a) written examination (approx. 60 minutes)
- b) oral examination of one candidate each (approx. 30 minutes)
- c) presentation (approx. 30 minutes) with written elaboration (10 to 15 pages)
- d) term paper (15 to 20 pages)
- e) portfolio (maximum 20 pages)

Language of assessment: German and/or English

## Allocation of places

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## Additional information

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

--
**Module title**  
Entrepreneurship and Management 3

**Abbreviation**  
12-M-UGF3-161-m01

**Module coordinator**  
Holder of the Chair of Entrepreneurship and Strategy

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

**ECTS**  
5

**Method of grading**  
Numerical grade

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

**Duration**  
1 semester

**Module level**  
Graduate

**Other prerequisites**  
--

**Contents**

This module provides an introduction into digital entrepreneurship and digital transformation.

1. Introduction
2. Digital business models
3. Identifying and exploiting opportunities for digital entrepreneurship
4. Strategies for creating competitive advantage in digital entrepreneurship
5. Digital marketing for entrepreneurs
6. Crowdfunding for entrepreneurs
7. Design thinking
8. Lean startup
9. Platform ecosystems and online communities
10. Digital strategy and digital transformation
11. The agile organization
12. Crowdsourcing
13. Cyberfraud
14. Wrap-up and Q&A

**Intended learning outcomes**

**Educational aims**

- Clarify the role of digital entrepreneurship and digital transformation
- Explain theoretical concepts and mechanisms behind digital entrepreneurship and digital transformation
- Enable students to critically appraise alternative approaches to digital entrepreneurship and digital transformation
- Enable students to evaluate the boundaries and risks of digital entrepreneurship and digital transformation

**Learning outcomes**

On successful completion of this module students will be able to:

- Assess the role of digital entrepreneurship and digital transformation for creating and sustaining competitive advantage
- Create and evaluate concepts related to digital entrepreneurship and digital transformation
- Make judgements about the organizational and managerial implications of digital entrepreneurship and digital transformation
### Courses (type, number of weekly contact hours, language — if other than German)

| V (2) + Ü (2) |

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

- a) written examination (approx. 60 minutes)
- b) oral examination of one candidate each (approx. 30 minutes)
- c) presentation (approx. 30 minutes) with written elaboration (10 to 15 pages)
- d) term paper (15 to 20 pages)
- e) portfolio (maximum 20 pages)

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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

---
### Module title
Entrepreneurship and Management 4

### Abbreviation
12-M-UGF4-161-m01

### Module coordinator
Holder of the Chair of Entrepreneurship and Strategy

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
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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
Due to the crediting of different modules, no competence description can be made.

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

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) oral examination of one candidate each (approx. 30 minutes) or c) presentation (approx. 30 minutes) with written elaboration (10 to 15 pages) or d) term paper (15 to 20 pages) or e) portfolio (maximum 20 pages)

Language of assessment: German and/or English

### Allocation of places
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### Additional information
--

### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title | Abbreviation
--- | ---
Global Retail Logistics | 12-M-VHB-GRL-161-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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<th>ECTS</th>
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</table>

**Duration**
1 semester

**Graduate level**

**Other prerequisites**

**Contents**

Detailierter Inhalt:

Every module consists of an interactive lecture and script. Additional material and exercises enhance the presented topics further. The course is supposed to provide the students with the following content concerning the global retail industry:

**Module 1: Overview**
In this introductory module the basic concepts of the course are defined and presented with practical examples. A distinction is made between consumer logistics and industrial goods. In addition, relevant statistics, key figures, and cost structures are presented, which are important for a further understanding of the course.

**Module 2: Characteristics & basics**
The second module deals with the basics of retail logistics. The special features of trade logistics as well as the products and goods are explained. In addition, the “buyer” is identified as an essential component.

**Module 3: Trends & challenges**
This module examines the current trends and challenges in retail logistics. The latest technical developments and their effects on logistics processes are explained.

**Module 4: Point of sale & E-Commerce**
This module is divided into two parts. In the first part the module deals with the topic Point of Sale. For this purpose, the basics are explained and the most important facts, such as article surveillance and store layout, are examined in more detail. The second part is about e-commerce. Here, too, the basics and important topics are examined.

**Module 5: Interfaces**
In this module the topic of identification systems is considered. The globally applicable standards in the field of labelling are explained and the information flow of goods is considered.

**Module 6: Load units & transport logistics**
This module describes the basics of transport logistics and load units. In addition to the general basics, the specific features of retail logistics are considered in particular.

**Module 7: Cross docking**
In this module, cross docking is considered as a special type of warehouse. The underlying concept is explained and differentiated from other storage types. In addition, the advantages and disadvantages of cross-docking are highlighted.

**Module 8: Warehousing & distribution**
This module deals with different warehouse types. These are explained in more detail using various practical examples.

**Module 9: Food supply chain**
This module deals with the specifics of food logistics. The challenges are presented and the resulting characteristics in the logistics are explained.

Module 10: Sustainability
In the concluding module, students receive a theoretical introduction to the topic of sustainability before various approaches are presented on the basis of practical examples.

This course distinguishes itself through a high application orientation with a specific emphasis on retail logistics. The course is thereby focused predominantly on the operational area in retail logistics and thus offers a comprehensive introduction and enhancement in the area of global retail logistics.

We are especially glad to be able to present you exceptionally great lectures by representatives from different companies, which gives you the opportunity to put your newly gained knowledge in an entrepreneurial context.

**Intended learning outcomes**

The following learning objectives are anticipated:

- You will be able to define the topic of retail logistics and describe its specific requirements.
- You will be able to report the retail industry specific peculiarities relating to the usage of logistics processes.
- You will be able to use the relevant methods of planning, controlling, and monitoring of logistics processes in the retail industry.
- You will be able to analyse various retail-specific characteristics in the use of logistics processes and assess their application in a practical context.
- You will be able to apply the most important principles of global retail logistics, to manage logistic processes while solving the questions of supply, distribution, transport, and storage of goods.
- You will be able to work creatively, generate new ideas, and solve problems regarding retail logistics in an international context, international interaction and cooperation, while accepting social and ethical responsibility.
- You will be able to manage, organise and discipline yourself, and plan your time independently.
- You will be able to demonstrate the ability to engage in critical thinking by analysing complex situations thus concluding and selecting viable solutions to solve problems.

**Courses**

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<th>Examination offered</th>
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<tr>
<td>Course type:</td>
<td>online course Virtuelle Hochschule Bayern (vhb)</td>
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**Method of assessment**

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

**Allocation of places**

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**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)
**Module title**  
Information and Enterprise Architecture Management  

**Abbreviation**  
12-M-VHB-IU-161-m01

**Module coordinator**  
Holder of the Chair of Business Management and Business Information Systems

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

**ECTS**  
5

**Method of grading**  
--

**Duration**  
1 semester

**Module level**  
graduate

**Other prerequisites**  
--

**Contents**
The course "Information and Enterprise Architecture Management" deals with the targeted use of information technologies in companies and the networking of organizational strategies and goals with the possibilities of modern software systems. The course is therefore primarily aimed at students in degree programs with a commercial and/or information technology orientation. In modular sections, the course provides a comprehensive overview of the relevant aspects of this subject environment - for example, the development of an IT strategy, the fundamentals and methods of enterprise architecture management, and the legal framework. The knowledge acquired is tested and assessed (without influencing the final grade) at the end of each chapter using an interactive questionnaire. The course is assessed at the end of each semester on the basis of a 60-minute written exam.

Chapter 1: Introduction  
Chapter 2: Strategic Design of Information and Enterprise Architectures  
Chapter 3: Organizational Anchoring  
Chapter 4: Enterprise Architecture Management (Overview)  
Chapter 5: Enterprise Architecture Management (Tools and Methods)  
Chapter 6: Quality Management for IT Solutions  
Chapter 7: Management of Architecture Projects  
Chapter 8: Security Management  
Chapter 9: Legal Requirements  
Chapter 10: IT Controlling

**Intended learning outcomes**
After completing the module "Information and Enterprise Architecture Management", students will be able to present an overview of essential aspects of information technologies in the enterprise. This provides students with a general professional competence.

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

V (2) + Ü (2)

Course type: online course Virtuelle Hochschule Bayern (vhb)

**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 and/or English

creditable for bonus

**Allocation of places**  
--

**Additional information**  
--

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

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Module title | Abbreviation
---|---
International Leadership | 12-M-VHB-IL-161-m01

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

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Contents

Business today is volatile, uncertain, complex and ambiguous meaning leaders must face new challenges daily. To steer a business and its people through such an environment, strong and effective leadership is essential. This requires leaders to have a solid knowledge base and understanding of their role, responsibility and how to succeed.

This course introduces leadership theory and practice and explores the proven model of Transformational Leadership. It also dives deeper to examine Transformational Leadership in the digital age and key aspects of communication to inspire, guide, and create trustful relationships.

Intended learning outcomes

Participants of this course will be able to ...

... understand why good leadership can make such a difference in today’s disruptive business world.

... learn from the evolution of leadership theories and principles.

... build a solid foundational knowledge of how to create an environment in which others can succeed.

... reflect upon their own behaviour with regards to the principles of Transformational Leadership.

... adapt the key elements of Transformational Leadership to lead in different business situations.

... use communication tools to build relationships and influence positively.

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

V (2) + Ü (2)

Course type: online course Virtuelle Hochschule Bayern (vhb)

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. 180 minutes)

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

Allocation of places

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Additional information

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

--
Logistic concepts and processes

Module title: Logistic concepts and processes
Abbreviation: 12-M-VHB-LAP-161-m01

Module coordinator: Holder of the Chair of Business Management and Business Information Systems
Module offered by: Faculty of Business Management and Economics

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

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

Contents
The term "logistics" is used very heterogeneously and suffers from an abundance of application variants and different definitions. Depending on the orientation, the global term "logistics" is also used for isolated subareas, such as:

- Industrial logistics
- Distribution logistics
- Physical demand fulfillment
- Marketing logistics
- Physical distribution

The basic function of logistics is the combination of activities in the context of movement and storage processes to bridge space and time. The things to be moved and to be stored can be of highest different nature and include physical goods as well as information or persons. The individual and overall economic components of logistics are delimited by the pair of terms micro and macro logistics. Micro-logistics deals with the business-oriented processes of service production and utilization, while macro-logistics analyzes global macroeconomic or inter-firm processes.

This course introduces the solution of operational tasks through structuring and process-related, logistical arrangement in connection with the use of appropriate procedures for the control of storage, transport and production processes. After the design of logistic process flows, the application of these methods is a decisive prerequisite for the ongoing situational adaptation of the processes to the changing framework conditions. The use of planning, optimization and simulation methods is an indispensable aid for the economically consistent design of logistical processes.

Intended learning outcomes
After completing the module "Logistical Tasks and Processes", students will be able to present an overview of essential aspects of logistical process flows. Thus, a general professional competence is imparted to the students.

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

V (2) + Ü (2)
Course type: online course Virtuelle Hochschule Bayern (vhb)

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 and/or English
Creditable for bonus: --

Allocation of places
--

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title | Management and Leadership in Organizations
---|---
Abbreviation | 12-MFO-161-m01

**Module coordinator**
Holder of the Chair of Business Management and Business Information Systems

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

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**Contents**

**Part I:**
The complexity of the modern work environment and the constantly changing organisational structures of companies lead to a demand for young managers with a high diversity of expertise that are able to play their part in managing the organisational world. The lecture will provide students with an insight into the characteristics, tasks and instruments as well as the challenges of management in organisations and situations that are becoming ever more complex.

Outline of syllabus:
- Introduction -- Power in the daily management routine
- Fundamentals of management in complex organisations
- Tasks and instruments of management
- Leadership in an intercultural context
- Assurance of employability
- Conclusion -- Management of supervisors and colleagues

**Part II:**
Today's world of work is characterised by continuous change in a global context. Mergers, integrations and acquisitions - these are key terms in this context. The majority of change processes does not have the desired effect or even fails. This is not least due to the fact that not enough attention is paid to the complexity of these processes and to employees.

The support and integration of successful change processes is a central responsibility of managers as well as a complex and central task that requires sound preparation.

Outline of syllabus:
- Introduction - typical change scenarios
- Psychological basics and concepts
- Approaches and control in change projects
- Measures and instruments of change management
- The role of management
- Conclusion - example of application acquisitions and cases

**Intended learning outcomes**

**Part I: Course objectives:**
- Provide a widespread insight into the current status of theory and practice regarding management in complex organizations
- Introduction of essential tasks and instruments of managers and their apply to authentic cases.
- To illustrate and reflect the tensions of management in complex situations and international context

**Part II: Course objectives:**
- Provide a widespread insight into the current status of theory and practice regarding changes
- Introduction, suitability of daily use and critical reflection of essential concepts, models and methods
- Foster the understanding for the necessity, complexity of changes as well as their constraints and barriers.

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

V (2)

**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 and/or English

creditable for bonus

**Allocation of places**

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**Additional information**

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

--
## Module title
Sustainability in logistics and information processing

## Abbreviation
12-M-NLI-161-m01

### Module coordinator
Holder of the Chair of Business Management and Business Information Systems

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
Ecological, social and ethical factors play an increasingly important role in today's (business) world - not only for private households and enterprises but also for the national economy as a whole. This course will therefore discuss relevant issues from both points of view.

#### Part A: Environmental economics and environmental policy
1. Environment and endangerment of the environment
2. Environmental protection and environmental policy
3. Fundamental principles of environmental economics
4. Market economy instruments
5. State economy instruments
6. Example of application: promotion of innovation
7. Example of application: ecological tax and financial reform
8. Alternative economic growth

#### Part B: Green Logistics and Green IT
1. Intra and inter-corporate division of labour
2. Fundamental principles of ecologically and economically oriented production
3. Typical changes in a globalised world concerning the environment
4. Corporate environmental information systems
5. Green IT measures
6. Role of personal logistics for economising

### Intended learning outcomes
**Goals Part A: Environmental economics and environmental policy**
- Creation of environmental- and energy-political rudiments
- Explanation of economical connections based on economical questions
- Presentation of different instruments of implementation along with practical examples

**Goals Part B: Green Logistics and Green IT**
- Creation of logistical and information-technological rudiments
- Explanation of economic connections based on economical questions
- Presentation of different ways of implementation along with selected practical examples

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

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

- written examination (approx. 60 minutes)

Language of assessment: German and/or English

### Creditable for bonus
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### Allocation of places
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### Additional information
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### Managerial Practice Lectures

**Module title**: Managerial Practice Lectures  
**Abbreviation**: 12-M-VGP-202-m01

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**Module coordinator**:  
**Module offered by**:  
**Holder of the Professorship of Economic Journalism**: Faculty of Business Management and Economics

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

### Contents

In this lecture, we invite board members of publicly listed companies, SMEs and Startups to discuss contemporary challenges of corporate management.

Students gain sustainable insights into current management practices, challenges of corporate management in various industries, and discuss pressing managerial issues with C-level executives. In individual and group assignments, students are required to connect management theories with the managerial challenges of the speakers.

Managers of the different companies are required to address the following questions that will foster a detailed discussion at the end of each lecture:

- What are the current challenges facing your company?
- Which strategies do you employ to respond to these challenges?
- How have leadership concepts and approaches changed in your company?

### Intended learning outcomes

After participating in this module, students should be able to combine theoretical approaches with current challenges in management. The students obtain a realistic insight into a cross-section of the German economy. Through discussions reports and group presentations students' social skills are trained in addition to professional skills.

### Courses

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

S (2)

### Method of assessment

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

portfolio (approx. 15 pages)  
Language of assessment: German and/or English

### Allocation of places

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### Additional information

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

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Module title | Abbreviation
---|---
European Competition Policy | 12-M-WPE-161-m01

**Module coordinator**

Holder of the Chair of Industrial Economics

**Module offered by**

Faculty of Business Management and Economics

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<td>1 semester</td>
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**Contents**

Outline of syllabus:

1. Legal environment, competition laws
2. Market definition
   - Qualitative methods
   - Simple quantitative methods
   - Hypothetical monopoly test
3. Horizontal agreements and collusion: repeated games and factors affecting likelihood of collusion
4. Horizontal mergers and collusion
   - Economic theory
   - Efficiency effects
   - Coordinated effects
5. Vertical relations and contracts
   - Economic analysis of contracts
   - "More economic approach"
6. Abuse of dominant position
   - Classification of abusive conduct
   - Economic analysis of abusive conduct and theory of harm

The course will be taught in English.

**Intended learning outcomes**

After completion of the module students can use the advanced concepts introduced in the lecture of competition policy, including the legal framework, the trace models and methods for the study of competition policy issues, as well as understand the approach of European competition policy in high profile cases. When they are confronted with practical problems, they can refer to these cases, and the same logic to practical examples apply by draining the relevant economic theories that identify variables to be measured and methodologies for assessing, and based on that adequate conclusions for appropriate cases. They will sufficiently understand the subject in order to open up that build upon literature in journals and being able to think critically.

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

V (2)

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

a) written examination (approx. 60 to 120 minutes) or b) term paper (approx. 15 to 20 pages)

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

**Allocation of places**

20 places. There are no restrictions with regard to available places for students of the Master's degree programs Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.

**Additional information**

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

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<td>Advanced Auditing</td>
<td>12-M-WPF-161-m01</td>
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<tr>
<td>Holder of the Chair of Financial Accounting</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

This module covers advanced accounting topics under IFRS (International Financial Reporting Standards). It also discusses current developments in IFRS accounting and systematically classifies the related issues. The aim is to apply existing knowledge to advanced accounting problems and to develop possible solutions. The main topics adapt to current developments in the field of financial accounting.

**Intended learning outcomes**

Students gain a deep understanding of advanced accounting issues under IFRS (International Financial Reporting Standards). They also have the in-depth knowledge necessary to solve new and advanced accounting problems.

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

V (2) + Ü (2)

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

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

**Allocation of places**

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**Additional information**

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

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<td>Philosophy of Science and Ethics in Business Managemen and Economics</td>
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**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**

Students are able to present the status of a current project in a talk as well as to discuss and defend it.

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

- **S (2)**

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

- term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
- Language of assessment: German and/or English
- creditable for bonus

**Allocation of places**

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

**Additional information**

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

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