Subdivided Module Catalogue
for the Subject
China Business and Economics
as a Master’s with 1 major
with the degree "Master of Science"
(120 ECTS credits)

Examination regulations version: 2019
Responsible: Faculty of Arts, Historical, Philological, Cultural and Geographical Studies
Responsible: Institute of East and South Asian Cultural Studies
Responsible: Chair of China Business and Economics
Course of Studies - Contents and Objectives

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

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

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

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

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

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

Conventions

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

Notes

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

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

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

In accordance with

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

\( \text{ASPO2015} \)

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

\( 25-Oct-2018 \ (2018-60) \)

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.
The subject is divided into

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**Module title**: Advanced Computational Economics  
**Abbreviation**: 12-M-NGM-182-m01  
**Module coordinator**: Holder of the Chair of Public Finance  
**Module offered by**: Faculty of Business Management and Economics  
**ECTS**: 5  
**Method of grading**: numerical grade  
**Only after succ. compl. of module(s)**: --  
**Duration**: 1 semester  
**Module level**: graduate  
**Other prerequisites**: --  

**Contents**

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

**Outline of syllabus**:
1. Programming with FORTRAN and application of numerical methods
2. Solution techniques for dynamic programming problems
3. 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)
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 minutes) or b) term paper (approx. 15 pages)
Language of assessment: English

**Allocation of places**
--

**Additional information**
Research track module in Master’s programme IEP

**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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Module title | Abbreviation
---|---
Advanced Labour Economics | 12-M-OEA-182-m01

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<td>Holder of the Chair of Labor Economics</td>
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<td>1 semester</td>
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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)

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: 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

### Abbreviation
12-M-MFF-182-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
English

## 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: English credible for bonus

### Allocation of places
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### Additional information
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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**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)
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 minutes) or b) term paper (approx. 15 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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### 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)

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 minutes) or b) term paper (approx. 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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## Module title

Advanced Seminar: Labour Economics

### Abbreviation

12-M-SWOSP-182-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 (15 to 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 1

(examination regulations for teaching-degree programmes)

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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) | 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)

- term paper (approx. 20 pages) and presentation with sub-presentation including discussion (approx. 50 minutes), weighted 1:1
- Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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Module title | Abbreviation
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Topics in Business Information Systems 1 | 12-M-ATW1-161-m01

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<td>Faculty of Business Management and Economics</td>
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**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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**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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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)

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### Module title
Applied Regional and Urban Economics

### Abbreviation
12-ARS-152-m01

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### Duration
1 semester

### Contents

I. A brief revision of econometrics: OLS and fixed effects regression  
II. Geographical agglomeration of economic activity  
III. Firm heterogeneity and the exporter wage premium  
IV. A brief revision of econometrics: Instrumental variables regression  
V. German local labour markets and "the Rise of the East"

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

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

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

### Courses
(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. 10 pages) including empirical analysis prepared by candidates

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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### Applied Computer Science

**Abbreviation**  
12-Ainf-G-152-m01

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

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

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**Contents**

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

**Intended learning outcomes**

The module provides students with basic knowledge of:

(i) Computer Architecture and System Software  
(ii) Design and modeling of databases  
(iii) Networks  
(iv) Software development  
(v) IT security

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

V (2) + T (2)

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

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

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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**Module title**  
Applied Industrial Organization

**Abbreviation**  
12-M-T12-182-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**

**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)
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
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
---|---
Employment Law | 12-M-AFW-161-m01

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

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

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

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 dismissal, 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)

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

**Allocation of places**

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

**Additional information**

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

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Module title: Labor Market Economics and Social Policy

Abbreviation: 12-A&S-F-152-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: undergraduate

Other prerequisites: --

Contents

This course provides an introduction into modern labor economics. The lecture will cover the following three core topics:

1. Structure of the labor market
   1. Labor supply
   2. Labor demand
   3. Labor market equilibrium
      The objective of this part is to provide an understanding of the determinants of labor supply and labor demand and how they match and finally reach an equilibrium. This also implies studying the design and effects of policy interventions in order to combat inefficiencies.

2. Wage formation
   1. Human capital formation
   2. Compensating wage differentials
   3. Discrimination
   4. Wage structure and inequality
      The objective of the second part to investigate the different determinants of wages and to understand the reasons (justified or unjustified) why some people earn more than others.

3. Unemployment
   The third and last part of the lecture deals with one of the biggest challenges to policy makers: unemployment.

Intended learning outcomes

Participants will be familiarized with the core theoretical models of modern labor economics and the basic methods of modern empirical labor economics. As such the course will be divided into two parts: the lecture where the theory is taught as well as the exercise class which are „hands on“ sessions in order to be able to conduct an economic analysis both theoretically as well as empirically.

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

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Additional information

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

--
**Module title**  
Aspects of Managerial Accounting and Control

**Abbreviation**  
12-AAC-152-m01

**Module coordinator**  
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**

In this seminar, 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 key aspects of cost accounting and control.

**Intended learning outcomes**

After completing the seminar, students will be able to work on simple questions from the field of cost accounting and control at a scientific level. They can conduct basic scientific literature research and understand its contents, integrate obtained results into scientific papers and 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. 12 pages) and presentation (approx. 20 minutes), weighted 2:1

**Allocation of places**

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**Additional information**

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

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### Module title

**Selected Topics in Business Information Systems 1**

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### Module coordinator

Dean of the Faculty of Business Management and Economics

### Module offered by

Faculty of Business Management and Economics

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### Contents

This module serves the purpose of transferring credits from

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

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

### Intended learning outcomes

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

### Courses

(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 Information Systems 2

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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)
  - 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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**Contents**

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

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

**Intended learning outcomes**

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

**Courses (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. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

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

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

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Module title | Abbreviation
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Selected Topics in Quantitative Methods 2 | 12-APM2-152-m01

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

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

Intended learning outcomes
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Courses (type, number of weekly contact hours, language — if other than German)
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Language of assessment: German and/or English

Allocation of places
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Additional information
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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)

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

Language of assessment: German and/or English

## Allocation of places
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## Additional information
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**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**
undergraduate

**Other prerequisites**
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## Contents
This module serves the purpose of transferring credits from
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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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Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester
Language of assessment: German and/or English

## Allocation of places
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## Additional information
--

## Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module title
Selected Topics in Business Management and Economics 1

### Abbreviation
12-M-APW1-161-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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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 creditable for bonus

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

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- courses taken at other German or non-German universities
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- 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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### 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

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- 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)

--
Module title
Selected Topics in Business Management and Economics 4

Abbreviation
12-M-APW4-161-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)
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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
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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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**Contents**

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

**Intended learning outcomes**

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

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

**S (2)**

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

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

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

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

**Allocation of places**

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

**Additional information**

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

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### Contents

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

### Intended learning outcomes

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

### Courses

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

V (2) + Ü (2)

### Method of assessment

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

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

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

Language of assessment: German and/or English

creditable for bonus

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Selected Topics in Business Management 1 | 12-APB1-152-m01

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

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

Intended learning outcomes

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

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

Allocation of places

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Additional information

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

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Module title | Abbreviation
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Selected Topics in Business Management 2 | 12-APB2-152-m01

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

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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)

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Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester
Language of assessment: German and/or English

Allocation of places

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Additional information

--

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

--
### Module title

**Selected Topics in Business Management 3**

### Abbreviation

12-APB3-152-m01

### Module coordinator

Dean of the Faculty of Business Management and Economics

### Module offered by

Faculty of Business Management and Economics

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- 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. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

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

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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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. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

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

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

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**Intended learning outcomes**

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

V (2) + Ü (2)

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

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

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

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

**Intended learning outcomes**

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

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

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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**Duration**
1 semester

**Module level**
undergraduate

**Other prerequisites**
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**Contents**
This module serves the purpose of transferring credits from
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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. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)
Assessment offered: Only when announced in the semester in which the courses are offered and in the subsequent semester
Language of assessment: German and/or English

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

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- 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. 10 to 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or c) oral examination (approx. 20 minutes)

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

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

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Module: Selected Topics in Analytical Tax Research

Abbreviation: 12-M-TBS-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

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:
V (2) + Ü (2)

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

Language of assessment: German and/or English

creditable for bonus

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

S (2)

Course type: V and Ü might also be offered as a workshop

### 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 creditable for bonus

### Allocation of places

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### Additional information

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The chair holder will ensure that the courses are eligible for credit transfer.

**Intended learning outcomes**

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**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 90 minutes) or b) term paper (approx. 15 pages)

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

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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<td>Holder of the Chair of Contract Theory and Information Economics</td>
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Behavioral economics refers to the field of research which, inspired by numerous documented deviations from the rational behavior assumed in neoclassical analysis, tries to improve the psychological realism of the idea of man in economics by incorporating insights from psychology into traditional economic analysis. In this course students will become familiar with several of the most influential behavioral-economic theories of individual decision making, which allows to explain a plethora of empirically documented deviations from the neoclassical model. These behavioral-economic theories usually contain the neoclassical standard model as a special case and therefore are to be considered as an extensions of rather than alternatives to the neoclassical model. While the focus of this lecture is on theories of individual decision making, we will explore the implications of these theories also in the context of market settings.

As behavioral economics represents an extension of the neoclassical model, a solid understanding of the latter is required for this course. In consequence, the course is intended in particular for advanced students who completed the class “Advanced Microeconomics”.

While the exposition is primarily based on research articles, some topics of the lecture can be reviewed in the following textbooks:

- Wakker (2010): “Prospect Theory for Risk and Ambiguity”

### Intended learning outcomes

After completing the course students will be able to

- explain essential findings of behavioral economic 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)

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

creditable for bonus

### Allocation of places

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### Additional information

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**Contents**

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

**Intended learning outcomes**

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

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

V (2) + T (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

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

**Additional information**

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**Contents**

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

**Intended learning outcomes**

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

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

S (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. 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or b) term paper (approx. 20 to 25 pages)
Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Supply, Production and Logistics Management. Material Requirements Planning</td>
<td>12-BPL-F-152-m01</td>
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<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>Holder of the Chair of Business Management and Industrial Management</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</table>

**Contents**

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

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

--

**Additional information**

--

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

--
Module title

Business Taxation 1: An Introduction to Tax Law & Tax Planning

Abbreviation

12-St1-F-152-m01

Module coordinator

Holder of the Chair of Business Taxation

Module offered by

Faculty of Business Management and Economics

ECTS

5

Method of grading

numerical grade

Only after succ. compl. of module(s)

Duration

1 semester

Module level

undergraduate

Other prerequisites

--

Contents

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

Intended learning outcomes

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

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)
creditable for bonus

Allocation of places

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Additional information

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

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

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<td>Business Taxation 2: The Taxation of Income in Germany</td>
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<td>Faculty of Business Management and Economics</td>
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<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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### Contents

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

### Intended learning outcomes

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

### Courses

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<td>V (2) + Ü (2)</td>
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### Method of assessment

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### Allocation of places

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### Additional information

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### Referred to in LPO I

( examination regulations for teaching-degree programmes)

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<td>Business Taxation 3: Introduction to VAT</td>
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</table>

**Contents**

Introduction to German value added tax.

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

creditable for bonus

**Allocation of places**

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**Additional information**

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

--
Module title | Abbreviation
--- | ---
Business Software 1: IS-based Enterprise Management | 12-GPU-182-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

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)

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

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title: Business Strategy for Information and Network Industries
Abbreviation: 12-BSINI-152-m01

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

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

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

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

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

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) written examination (approx. 120 minutes) or c) term paper (approx. 10 pages) and presentation (approx. 15 minutes), weighted 2:1
Language of assessment: German and/or English

Allocation of places
--

Additional information
--

Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Challenges of China's Economic Rise

**Module title**: Challenges of China's Economic Rise  
**Abbreviation**: 12-CCER-152-m01

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

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

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

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

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

**Courses**

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<th>Type, number of weekly contact hours, language — if other than German</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) or b) term paper (approx. 15 to 20 pages) and presentation (approx. 10 to 15 minutes), weighted 2:1
- Assessment offered: Once a year, summer semester
- Language of assessment: English

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

**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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### Module title
Challenges of Sustainable Development in China

### Abbreviation
04-CBE7-162-m01

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<thead>
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<th>Module offered by</th>
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</thead>
<tbody>
<tr>
<td>holder of the Chair of China Business and Economics</td>
<td>Institute of East and South Asian Cultural Studies</td>
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<th>Duration</th>
<th>Module level</th>
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<tbody>
<tr>
<td>2 semester</td>
<td>graduate</td>
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</table>

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

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

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

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

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title | Change Management
---|---
Abbreviation | 12-M-CHA-182-m01

Module coordinator | Holder of the Chair of Business Management, Management Accounting and Control
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
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)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English credible for bonus

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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<td>China in the Global Economy</td>
<td>04-CBE6-162-m01</td>
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<tr>
<td>holder of the Chair of China Business and Economics</td>
<td>Institute of East and South Asian Cultural Studies</td>
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<td>2 semester</td>
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</table>

**Contents**

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

**Intended learning outcomes**

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

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

V (2) + S (2)

Module taught in: English and Chinese

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

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

Language of assessment: English and Chinese

creditable for bonus

**Allocation of places**

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**Additional information**

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

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### Module title
Chinese Commerce 1

### Abbreviation
04-CBE3-162-m01

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

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

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

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### 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. 15 minutes)

Language of assessment: Chinese 
creditable for bonus

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

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

### Intended learning outcomes

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

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

| Ü (2) | Module taught in: Chinese |

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

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

Language of assessment: Chinese

Creditable for bonus

### Allocation of places

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### Additional information

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

--
Module title: Communication in Business and Economics
Abbreviation: 12-M-BUC-182-m01

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

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

Duration: 1 semester
Module level: graduate
Other prerequisites:

Contents
The lecture 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)
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)
written examination (approx. 60 minutes)
Language of assessment: English
credible 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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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>Computational Economics</td>
<td>12-CE-152-m01</td>
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**Module coordinator**

Holder of the Chair of Public Finance

**Module offered by**

Faculty of Business Management and Economics

<table>
<thead>
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<tr>
<td>5</td>
<td>numerical grade</td>
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</table>

**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

--

**Contents**

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

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

**Intended learning outcomes**

After finishing this module students are able to

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

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

P (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)

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

**Allocation of places**

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

**Additional information**

--

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

--
### Computer Lab in Regression Analysis

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Computer Lab in Regression Analysis</td>
<td>12-CQW-152-m01</td>
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Holder of the Chair of Econometrics</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</table>

### Contents

This course considers different distributions, their characteristics, simulation experiments as well as the linear regression model. The main softwares used are Excel and Gretl. The course starts by reviewing different distributions. Students learn how distributions behave when their respective parameters change. Students also learn to generate samples of these and estimate as well as interpret the descriptive statistics using Excel. The second part of the course deals with the linear regression model and its application to some empirical data sets. The students are introduced to empirical studies and the open-source software Gretl. At the end of the course an overview is given of possible problems with empirical specifications in the context of the linear regression models. The students will be able to estimate a linear regression model using Gretl or Excel, interpret the results and will be aware of possible shortcomings in the data.

### Intended learning outcomes

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

### Courses

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<tr>
<th>Type, number of weekly contact hours, language — if other than German</th>
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<td>P (2)</td>
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</table>

### Method of assessment

<table>
<thead>
<tr>
<th>Type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus</th>
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</thead>
<tbody>
<tr>
<td>a) written examination (approx. 60 minutes) or b) term paper (approx. 10 pages) and presentation (approx. 20 minutes), weighted 2:1</td>
</tr>
</tbody>
</table>

### 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 | Abbreviation
---|---
Contract Theory | 12-M-CT-182-m01

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

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

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

Contents

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
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>Managerial Accounting: cost-based decision-making and control</td>
<td>12-KR-152-m01</td>
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**Module coordinator**

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

**Module offered by**

Faculty of Business Management and Economics

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

**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

--

**Contents**

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

**Intended learning outcomes**

This module provides competences in order to apply systems of full and direct costing, cost and performance accounting with regard to decision-making and internal control processes. After completing the course unit, students will be able to understand and assess the theoretical principles and interrelationships in decision-making and control as well as be able to apply them to examples from corporate practice. The goal is to promote analytical thinking and problem-solving abilities by analyses of complex problem structures.

**Courses**

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

V (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**

--

**Additional information**

--

**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

--
### Module title
Managerial Accounting in the Company Management

### Abbreviation
12-M-CIU-182-m01

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

### 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
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)

- a) written examination (approx. 60 minutes) or b) term paper (approx. 15 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>Corporate Entrepreneurship</td>
<td>12-M-UGF1-182-m01</td>
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<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>Holder of the Chair of Entrepreneurship and Strategy</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<td>1 semester</td>
<td>graduate</td>
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</table>

**Contents**

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
### Courses

<table>
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<tr>
<th>Type</th>
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<th>Language</th>
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<td>English</td>
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Module taught in: English

### Method of Assessment

<table>
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<th>Scope</th>
<th>Language</th>
<th>Examination Offered</th>
<th>Module Can Be Chosen to Earn a Bonus</th>
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<tr>
<td>a) written examination (approx. 60 to 120 minutes) or b) term paper (15 to 20 pages) or c) oral examination of one candidate each (approx. 10 to 15 minutes) or oral examination in groups (groups of 2 approx. 20 minutes, groups of 3 approx. 30 minutes)</td>
<td></td>
<td>English</td>
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<td>Yes</td>
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</table>

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)

--
Module title: Corporate Strategy  
Abbreviation: 12-M-UGF2-182-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 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
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<th>Courses (type, number of weekly contact hours, language — if other than German)</th>
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<td>Module taught in: English</td>
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<tr>
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<tr>
<td>Module title</td>
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<tr>
<td>Current Topics in China</td>
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>holder of the Chair of East Asian Cultural Studies</td>
<td>Institute of East and South Asian Cultural Studies</td>
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<tr>
<td>1 semester</td>
<td>graduate</td>
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</table>

**Contents**

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

**Intended learning outcomes**

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

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

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Module taught in: Chinese

**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. 15 minutes)

Language of assessment: Chinese

creditable for bonus

**Allocation of places**

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**Additional information**

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

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<table>
<thead>
<tr>
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<tr>
<td>Decision Support Systems</td>
<td>12-M-DSS-161-m01</td>
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<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>Holder of the Chair of Business Analytics</td>
<td>Faculty of Business Management and Economics</td>
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<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
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</tbody>
</table>

**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

**Allocation of places**

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

**Additional information**

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

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<table>
<thead>
<tr>
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<th>Abbreviation</th>
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<tbody>
<tr>
<td>Design of Field Experiments and Studies</td>
<td>12-M-DFES-182-m01</td>
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<th>Module coordinator</th>
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<tbody>
<tr>
<td>Holder of the Chair of Labor Economics</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
<td>graduate</td>
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</table>

**Contents**

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)

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 minutes) or b) term paper (approx. 15 pages)

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

Language of assessment: English

creditable for bonus

**Allocation of places**

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**Additional information**

Research track module in Master's programme IEP

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

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<table>
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<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Digital Entrepreneurship</td>
<td>12-M-UGF3-182-m01</td>
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<th>Module offered by</th>
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<tbody>
<tr>
<td>Holder of the Chair of Entrepreneurship and Strategy</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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**Contents**


**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 (1) Assess the role of digital entrepreneurship and digital transformation for creating and sustaining competitive advantage, (2) Create and evaluate concepts related to digital entrepreneurship and digital transformation, (3) Make judgements about the organizational and managerial implications of digital entrepreneurship and digital transformation, (4) Systematically choose between different routes of action.

**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) log (15 to 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: English

**Allocation of places**

--

**Additional information**

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

--
**Module title** | Digital Marketing I
---|---
**Abbreviation** | 12-M-DM1-182-m01

**Module coordinator**

Holder of the Junior Professorship of Digital Marketing and E-Commerce

**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

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 of how to implement these tools successfully in business practice.

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

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<tr>
<td>V (2)</td>
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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

--

### Additional information

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

--
### Module title
Digital Marketing II

### Abbreviation
12-M-DM2-182-m01

### Module coordinator
Holder of the Junior Professorship of Digital Marketing and E-Commerce

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

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<td>1 semester</td>
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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
Studierende 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 creditable for bonus

### 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
China Business and Economics
Master’s with 1 major, 120 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Discounted Cashflow</td>
<td>12-M-CF1-182-m01</td>
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<tbody>
<tr>
<td>Holder of the Chair of Corporate Finance</td>
<td>Faculty of Business Management and Economics</td>
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</table>

**Contents**

The module covers discounted cash flow (DCF) methods under certainty as well as uncertainty in the context of the valuation of unlevered and levered companies. Furthermore, tax aspects as well as their influence on the company value are considered.

**Syllabus:**

1. Introduction
2. DCF Theory under certainty
   1. NPV without taxes
   2. NPV with personal taxes
   3. NPV with corporate taxes
3. DCF Theory under uncertainty
   1. DCF basics
   2. Valuation of unlevered companies
   3. Valuation of levered companies
4. Practice of DCF methods

**Intended learning outcomes**

After completion of this module, the students will know a variety of discounted cashflow techniques and are able to apply properly them in order to evaluate projects or firms.

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

V (2) + Ü (2)

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

--

**Additional information**

--

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

--
Module title: DSGE Modelling
Abbreviation: 12-M-DMM-182-m01

Module coordinator: Head of the Work Group of Empirical Economics
Module offered by: Faculty of Business Management and Economics

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

Contents
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
--

Additional information
Research track module in Master's programme IEP

Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
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<th>Module title</th>
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<tr>
<td>eBusiness</td>
<td>12-Ebus-F-152-m01</td>
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<tr>
<td>Holder of the Chair of Information Systems Engineering</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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</table>

**Contents**

The module provides an introduction to the impacts of digitalisation on industries, value chains and business models. The focus is on the use of information and communication technologies to redesign inter-company integration and interaction with end customers as well as supporting services (e.g. payment, logistics). The concepts taught are illustrated with numerous examples from the retail, media and banking sectors, among others.

**Intended learning outcomes**

- Understand selected technological foundations of digitalisation
- Apply different concepts and frameworks for digital processes and business models
- Analyse the business drivers and barriers behind the use of digital technologies in organisations

**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) term paper (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

--
Module title: E-Business Project
Abbreviation: 12-EBP-152-m01

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

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

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

Intended learning outcomes:
- Understand challenges of real e-business organisations
- Apply the acquired knowledge to solve a specific, real problem
- Present the developed results

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

Language of assessment: German and/or English

Allocation of places:
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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

E-Business Strategies

## Abbreviation

12-M-IBS-182-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 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

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### Method of assessment

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

40 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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<td>E-Commerce I</td>
<td>12-M-EC1-182-m01</td>
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<tbody>
<tr>
<td>Holder of the Junior Professorship of Digital Marketing</td>
<td>Faculty of Business Management and Economics</td>
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<td>and E-Commerce</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)

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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**

--

**Additional information**

--

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

--
### Module title

**E-Commerce II**

| Abbreviation | 12-M-EC2-182-m01 |

### Module coordinator

Dean of the Faculty of Business Management and Economics

### Module offered by

Faculty of Business Management and Economics

### ECTS

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### Duration

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### Contents

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### 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)

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

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: Econometrics 1
Abbreviation: 12-M-OE1-182-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 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", "Microeconomics" and "Financial Econometrics".

Courses (type, number of weekly contact hours, language — if other than German)
V (2) + Ü (2)
Module taught in: German (winter semester), English (summer semester)

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)
Economic Geography

Module title

Abbreviation

12-M-EG-182-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

Der Kurs wird in Englisch gelesen

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:

Brakman, W., H. Garretsen and Ch. van Marrewijk, 2009, The New Introduction to Geographical Economics, Cambridge University Press


Fujita, M., P.R. Krugman and A.J. Venables, 1999: The Spatial Economy, MIT Press

Krugman, P.R., 1991, Geography and Trade, MIT Press

<table>
<thead>
<tr>
<th><strong>Intended learning outcomes</strong></th>
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<tbody>
<tr>
<td>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.</td>
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</table>

**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 90 minutes) or b) term paper (approx. 15 pages) |
| Language of assessment: English |
| creditable for bonus |

**Allocation of places**

| -- |

**Additional information**

| -- |

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

| -- |
Introduction to Business Administration

Module title: Introduction to Business Administration
Abbreviation: 12-EBWL-G-152-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: undergraduate
Other prerequisites: --

Contents
This course introduces students to many relevant subject areas of business administration. Students acquire an overview of the different perspectives and main methodological and empirical methods necessary to analyse the behaviour of business enterprises. The course focuses on what companies or other organisations are, how they behave and in what form they are organised. For this purpose, the focus lies on the organisation of enterprises.

Outline of syllabus
1. What is business administration?
2. Why do organisations exist?
3. Organisational forms
4. Goals, strategies and organisation structures of enterprises
5. Strategic decisions of entrepreneurs
6. From the research questions to causal relationships
7. Empirical research in organisation - some selected examples

Intended learning outcomes
After completing the module, students should be able to describe and understand the organisation of enterprises as part of modern business administration as a scientific discipline. They also should master an appropriate level in the theoretical and empirical problem-solving techniques used on the level of a first grade lecture and tutorium.

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

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

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

Additional information

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


Module title | Abbreviation
---|---
Introduction to Economics | 12-EVWL-G-152-m01

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

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

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

Intended learning outcomes

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

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

V (2) + T (2)

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

written examination (approx. 60 minutes)

Allocation of places

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

Additional information

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

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

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

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

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**Duration**
1 semester

**Module level**
undergraduate

**Other prerequisites**
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### Contents

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

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

**Reading:**
Thome: Grundzüge der Wirtschaftsinformatik.

### Intended learning outcomes

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

### Courses

**Type, number of weekly contact hours, language — if other than German**

V (2) + T (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) written examination consisting entirely or partly of multiple choice questions (approx. 60 minutes)

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

### Allocation of places

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

### Additional information

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**Referred to in LPO I**
(examination regulations for teaching-degree programmes)
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<thead>
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<td>Empirical HR Research with Stata</td>
<td>12-M-EPF-161-m01</td>
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<td>Holder of the Chair of Human Resource Management and Organisation</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 re-allocated by lot as they become available.

**Additional information**

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

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<td>Empirical Regional- and International Economic Research</td>
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**Contents**
No information on contents available.

**Intended learning outcomes**
No information on intended learning outcomes available.

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

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module 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 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
---|---
Entrepreneurship | 12-EPS-152-m01

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

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

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

**Contents**

This theory-led and practice-oriented module provides you with a toolbox of key concepts and theories to support careers as entrepreneurs or in entrepreneurship-related fields, such as venture capital or public entrepreneurship support.

1. Introduction
2. Who becomes an entrepreneur?
3. Opportunity identification & exploitation entrepreneurship
4. The business model
5. The business plan
6. Entrepreneurial strategies
7. Finance for entrepreneurs
8. Marketing for entrepreneurs
9. Entrepreneurial networks
10. Digital strategy and digital transformation
11. Entrepreneurial leadership and team
12. Entrepreneurial exit and failure
13. Corporate entrepreneurship and innovation
14. Wrap-up and Q&A

**Intended learning outcomes**

**Educational aims**
- Clarify the role of entrepreneurship
- Explain theoretical concepts and mechanisms behind entrepreneurship
- Enable students to critically appraise alternative approaches to entrepreneurship
- Enable students to evaluate the boundaries and risks of entrepreneurship

**Learning outcomes**

On successful completion of this module you will be able to:
- Assess alternative options for creating and sustaining competitive advantage of startups
- Create and evaluate concepts related to entrepreneurship
- Make judgements about the organizational and managerial implications of entrepreneurial decisions
- Systematically choose between different routes of action
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<th>Courses (type, number of weekly contact hours, language — if other than German)</th>
<th>V (2) + Ü (2)</th>
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</table>
| 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
European Public Finance

### Abbreviation
12-M-EFP-182-m01

### Module coordinator
Holder of the Chair of Public Finance

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
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)
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
6 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: European Monetary Policy

Abbreviation: 12-EuGP-F-152-m01

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

Module offered by: Faculty of Business Management and Economics

ECTS: 5

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

Duration: 1 semester

Module level: undergraduate

Other prerequisites: --

Contents:
This module is an introduction to monetary policy and financial markets. The course is divided into three sections. The first two introduce core topics on monetary policy and financial markets. Building on these, the third section covers financial crises and central banks reactions to these, low interest rate and inflation periods and unconventional monetary policy.

Format of the module: lectures and exercise sessions

Prerequisites: Basic knowledge of microeconomics and macroeconomics as taught for example in a Principles of Economics class or in Microeconomics I and Macroeconomics I.

Usability: Bachelor Wirtschaftswissenschaften

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 winterterm

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

Duration: 1 Semester

Intended learning outcomes:
Students will acquire a basic understanding of the theory and practice of monetary policy and financial markets. 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 financial markets and apply models and theories to analyze and evaluate these.

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

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

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

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**Additional information**

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<td>Holder of the Chair of Econometrics</td>
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</table>

**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)

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

**European Competition Policy**

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### Module coordinator

Holder of the Chair of Industrial Economics

### Module offered by

Faculty of Business Management and Economics

### ECTS

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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 drawing 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

**V (2)**

Module taught in: English

### Method of assessment

<table>
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<td>a) written examination</td>
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<td>b) term paper</td>
<td>15 to 20 pages</td>
<td>English</td>
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### Language of assessment: English

### Creditable for bonus

### Allocation of places

6 places. There are no restrictions with regard to available places for students of the Master's degree programmes Business Management, International Economic Policy or Economics, Wirtschaftsinformatik (Business Information Systems), Wirtschaftsmathematik (Mathematics for Economics) and Chinese and Economics as well as China Business and Economics. A total of 20 places will be allocated to students of other subjects; should the number of applications exceed the number of available places, these places will be allocated by lot.
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<td>European Macroeconomic Policy</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”)
### c. The ECB in the Corona crisis and Next Generation EU

**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)

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 minutes) or b) term paper (approx. 15 pages)

Language of assessment: English

creditable for bonus

**Allocation of places**

6 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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Experimental Economics  

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

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Duration  
1 semester  
graduate  

Contents

Aim and outline of the course:

The Nobel Prizes for Daniel Kahneman and Vernon Smith in 2002 and for Richard Thaler in 2017 have underlined the increasing importance of experimental methods in economics. Experimental methods are used to collect data using randomization or a highly controlled environment. This course offers an introduction to the methodology of experimental economics and economic laboratory experiments.

In the methodology part it is shown why experiments are a good tool to generate scientific knowledge. Furthermore, widely used techniques in economic experiments are explained and how economic experiments differ from experiments in other social sciences. This part also deals with methods of reasoning, i.e. how inferences can be drawn from evidence that is generated by experiments.

The unifying theme of all laboratory experiments that will be covered is understanding the behavior of agents who produce and/or distribute goods by interacting with each other. The first topic is about markets and it includes experiments that shown under which conditions and institutions markets work very efficient and under which conditions and institutions they fail to yield a desirable outcome. The second topic includes experiments that look at the behavior of two agents, who bargain about the distribution of a common pie. On the basis of these results we will discuss experiments that try to explain bargaining behavior and show how agents deviate systematically from the neoclassical framework, i.e. the “homo oeconomicus”. The third topic deals with cooperation and institutions that support cooperation in the long run as equilibrium. Further, systematic evidence will be presented on how individuals can be classified in different cooperative types and how these types can explain economic outcomes in natural environments. The forth topic concerns reciprocity, a strong determining factor of human behavior that is nearly universal. We will cover experiments that show how reciprocity can enforce relational contracts in the absence of third party enforcement. Moreover, there will be a special emphasis on how reciprocity affects labor markets.

When time permits up to two additional topics will be covered. The first topic is about gender differences in competitiveness, risk-aversion and overconfidence. The second topic is about the elicitation of social norms.

Prerequisites: Participants should have a basic knowledge about microeconomics, game theory and econometrics.

Literature:

The course will be mainly paper based but the following books provide a good overview and complement the discussed papers.


In addition lecture slides will be provided.

Grading: Grading will be based on a presentation and a term paper.

Intended learning outcomes

The aim of the course is to familiarize students with the methodology experimental economics. Further, students will be enabled to understand how causal evidence can be obtained using controlled variation and how to ge-
neralize from results that are derived in artificial laboratory setting to more natural environments. Moreover, the course shall deepen students' understanding of human decision making in multi-agent settings and to make them aware of systematic heterogeneous human behavior in the production and distribution of goods.

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<th>Courses (type, number of weekly contact hours, language — if other than German)</th>
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<td>Module taught in: English</td>
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<td>Assessment offered: In the semester in which the course is offered</td>
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<th>Additional information</th>
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<tr>
<td>Research track module in Master's programme IEP</td>
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**Referred to in LPO I** (examination regulations for teaching-degree programmes) |
Advanced Financial Accounting (German GAAP, IFRS)

Module title

Abbreviation

Advanced Financial Accounting (German GAAP, IFRS)

12-M-ER-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

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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<table>
<thead>
<tr>
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<tr>
<td>Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)</td>
<td>12-Wipr1-F-152-m01</td>
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**Module coordinator**  
Holder of the Chair of Financial Accounting  
Faculty of Business Management and Economics

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

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

**Contents**

The historical role of financial accounting is to aggregate information and make it accessible to various actors. Companies in Germany are generally obliged to prepare annual financial statements following the German Commercial Code (HGB). These national accounting rules are essential for non-capital market-oriented and small and medium-sized enterprises (SMEs). This module offers a systematic approach and interpretation of these accounting principles. In addition to covering accounting principles under HGB, recognition criteria, accounting for assets and liabilities, and the profit and loss statement are discussed in detail.

**Intended learning outcomes**

Students understand the key concepts and elements of accounting under HGB. They also have an in-depth knowledge of the steps necessary to prepare and interpret financial statements following national accounting.

**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

Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)

### Abbreviation

12-Wipr2-F-152-m01

### Module coordinator

Holder of the Chair of Financial Accounting

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

Only after succ. compl. of module(s)

### Duration

1 semester

### Module level

undergraduate

### Other prerequisites

--

### Contents

As the economy becomes more global, so do the activities of companies and investors. This results in a greater need for internationally accepted accounting standards to ensure that financial records and reports are comparable, reliable, and transparent at international and domestic levels. Thus, international accounting aims to provide a global financial reporting framework that ensures the efficient flow of information in capital markets worldwide. This module introduces the principles and rules for international accounting under IFRS (International Financial Reporting Standards). It provides students with a systematic approach to international accounting and in-depth knowledge of relevant international accounting standards. Students get to know the institutional background of international accounting, the principles driving reporting under IFRS, and specific standards covering core business transactions. In addition, various problems concerning the provision of information by companies and their use by investors are discussed.

### Intended learning outcomes

Students understand the key concepts and elements of accounting under IFRS (International Financial Reporting Standards). They also have an in-depth knowledge of the steps necessary to prepare and interpret financial statements following international accounting rules. Students know the institutional framework, can solve relevant accounting problems, and can critically evaluate financial statements.

### 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
Financial Accounting and Auditing 3 - Auditing

### Abbreviation
12-Wipr3-F-152-m01

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### 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 minutes)
Language of assessment: German and/or English

### Allocation of places
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### Additional information
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(examination regulations for teaching-degree programmes)
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**Contents**

This module is a seminar. The aim of the seminar is to critically analyze a current issue in financial accounting using the relevant academic literature and discuss results with seminar participants.

**Intended learning outcomes**

After completing the seminar, students will be able to use scientific methods to analyze complex issues in financial accounting, and to suggest solutions. They can present and defend their results and analyzes.

**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. 25 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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Module title | Financial Accounting
---|---
Abbreviation | 12-ExtUR-G-152-m01

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

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

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

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

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

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

Additional information
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<td>Case Studies on Business Taxation</td>
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**Contents**

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

**Intended learning outcomes**

Students deepen their knowlegde 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 I** (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

**Allocatable for bonus**

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: Analysis of Financial Market Data
Abbreviation: 12-M-FMO-182-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: --

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

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**Module title**: Seminar: Public Finance

**Abbreviation**: 12-Fiwi-FS-152-m01

**Module coordinator**: Holder of the Chair of Public Finance

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

**ECTS**: 5

**Method of grading**: numerical grade

**Duration**: 1 semester

**Module level**: undergraduate

**Contents**

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

**Intended learning outcomes**

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

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

S (2)

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

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

**Allocation of places**

--

**Additional information**

--

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

--
Module title: Forward and Reverse Business Engineering

Abbreviation: 12-FRBE-F-152-m01

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

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Duration: 1 semester

Module level: undergraduate

Contents:

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

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

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

Courses:

V (2) + Ü (2)

Method of assessment:

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

creditable for bonus

Allocation of places:

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

Additional information:

Referred to in LPO I (examination regulations for teaching-degree programmes)
Module title | Abbreviation
--- | ---
Monetary Policy, Foreign Exchange Markets, and the International Monetary System | 12-M-EG2-182-m01

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

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<th>ECTS</th>
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<td>1 semester</td>
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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)

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

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-EG1-182-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: Only after succ. compl. of module(s)
- numerical grade

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):
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:
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)
### Global Logistics & Supply Chain Management

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<th>Module title</th>
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<tr>
<td>Global Logistics &amp; Supply Chain Management</td>
<td>12-M-GLSC-182-m01</td>
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**Module coordinator**
Holder of the Chair of Logistics and Quantitative Methods in Business Administration

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

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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)
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 minutes) or b) term paper (approx. 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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<td>Global Value Management</td>
<td>12-M-GVM-161-m01</td>
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<tr>
<td>Holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
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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

**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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Introduction to Statistical Inference and Regression Analysis

Module title: Introduction to Statistical Inference and Regression Analysis
Abbreviation: 12-QWF-G-152-m01

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

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

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

Contents

Description:
This module deals with random variables and their statistical distributions as well as with the basic terms and methods of inferential statistics. Firstly, the module introduces important distribution parameters of theoretical distributions. Then, the course deals with the fundamental concepts and techniques used in inferential statistics, including interval estimation and the construction, application and interpretation of hypothesis tests. Additionally, an introduction to simple and multiple regression analysis is given towards the end of the course.

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

Intended learning outcomes

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

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

V (2) + T (2)

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

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

Allocation of places

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

Additional information

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

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<table>
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<tr>
<td>Descriptive Statistics and Introduction to Probability</td>
<td>12-Stat-G-152-m01</td>
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**Contents**

Description:
This module deals with the basic terms and concepts of descriptive statistics and probability calculus. It introduces students to common frequency distributions and fundamental distributional characteristics of one-dimensional data as well as basic concepts and methodology necessary for the description and interpretation of multi-dimensional data. In addition, fundamental terms of probability calculus and important distributions are discussed in the second half of the course. In this context, discrete distributions like binomial or Poisson distribution as well as continuous distributions like exponential or normal distribution are introduced.

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

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

**Intended learning outcomes**

Students acquire knowledge of the fundamental terms and concepts of descriptive statistics. In particular, they become familiar with the application and interpretation of common visual and formal tools for descriptive data analysis while simultaneously learning how to competently deal with economic and/or statistical data. On the visual side, this includes knowledge of the construction and interpretation of histograms, bar plots, pie charts and empirical distribution functions, while on the formal side students learn how to deal with basic distributional characteristics and correlation measures. Additionally, students are familiarized with the most fundamental concepts and terms of probability calculus as well as with important distribution functions. The competences acquired in this course serve as a prerequisite for "Econometrics".

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

V (2) + T (2)

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

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

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

Additional information

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

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Introduction to Market-Oriented Management

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

**Module coordinator**: Holder of the Chair of Business Management and Marketing

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

**ECTS**: 5

**Method of grading**: numerical grade

**Duration**: 1 semester

**Module level**: undergraduate

**Other prerequisites**: --

**Contents**

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

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

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

**Reading**:

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

**Courses**

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**Method of assessment**
written examination (approx. 60 minutes)
### Allocation of places

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

### Additional information

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

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**Investment and Finance. An Introduction**

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

**Module coordinator**

Holder of the Chair of Corporate Finance

**Module offered by**

Faculty of Business Management and Economics

**ECTS** 5

**Method of grading** Numerical grade

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

**Duration** 1 semester

**Module level** Undergraduate

**Other prerequisites**

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**Contents**

This module provides an overview of neoclassical investment and financing theory. The students will be familiarized with the basics of finance, including both tax aspects and risk considerations.

**Structure:**

Part 1: Investment calculation
a. Financial Mathematics: calculation of compound interest and annuities
b. Investments under certainty
c. Investments taking into account taxes
d. Investments under uncertainty

Part 2: Financing
a. Forms of financing
b. Capital structure policy (equity versus debt financing)
c. Dividend policy (external versus internal financing)

**Intended learning outcomes**

After completing the course „Investments and Finance: An Introduction“, the students will be able to

(i) understand the fundamentals in financial mathematics;
(ii) solve investments decisions by means of dynamic approaches, in particular via capital plans and present values;
(iii) systematize forms of financing and evaluate their application.

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

V (2) + T (2)

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

Written examination (approx. 60 minutes)

**Allocation of places**

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

**Additional information**

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Reflected to in LPO I (examination regulations for teaching-degree programmes)
### Module title
Introduction to Economic Policy

### Abbreviation
12-WiPo-G-152-m01

### Module coordinator
Holder of the Chair of 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
undergraduate

### Other prerequisites
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### Contents
This course provides an introduction into public economics/finance. Public finance studies the role of the government in the economy. It basically answers four questions: When should the government intervene? How might the government intervene? What is the effect of those interventions? Why do governments choose to intervene in the way that they do? The lecture will cover the following topics:
1. Introduction into public economics/finance
2. Theoretical toolkit
3. Empirical toolkit
4. Public goods
5. Cost Benefit Analysis


### Intended learning outcomes
The aim of the course is to provide students with and understanding of the public policy making process of the government and to endow them with the necessary skills to judge about and/or design public policies. Students will learn the core theoretical models of public economics as well as modern empirical methods of public finance. The focus will not lie on the theoretical details, but rather on the beauty of the different methods to provide answers to public policy questions.

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

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title: Trade Policy and the World Trading System
Abbreviation: 12-M-TP-182-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
Duration: 1 semester
Module level: graduate
Other prerequisites: --

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**

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**Method of assessment**

- a) written examination (approx. 60 to 120 minutes) or b) term paper (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
Heritage and Innovation in China

### Abbreviation
04-CS3-162-m01

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

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

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

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

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

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<th>Type</th>
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<td>English and Chinese</td>
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### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

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

Language of assessment: English and Chinese

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

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Human Resource Management and Industrial Relations</td>
<td>12-M-HRM-182-m01</td>
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**Module coordinator**
holder of the Chair of Human Resource Management and Organisation

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

**ECTS**
5

**Method of grading**
numerical grade

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

**Duration**
1 semester

**Module level**
graduate

**Other prerequisites**
--

### Contents
The lecture "Human Resource Management und Industrielle Beziehungen" ("Human Resource Management and Industrial Relations") introduces advanced theories, estimation techniques and empirical results from the areas of human resources and institutional frameworks such as industrial relations. Reading list to be provided in class.

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

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

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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**
--

**Additional information**
--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)
--
## Subdivided Module Catalogue for the Subject China Business and Economics

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

<table>
<thead>
<tr>
<th>Module title</th>
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<td>Incentives and Organizations</td>
<td>12-IAO-152-m01</td>
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<tr>
<td>Holder of the Chair of Economics, Information and Contract Economics</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<td>1 semester</td>
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### Contents

This seminar covers the following special topics in organisational economics:

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

### Intended learning outcomes

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

### Courses

(Course 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. 10 pages) and presentation (approx. 20 minutes), weighted 2:1

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<table>
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**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 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** (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 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 | Abbreviation
---|---
Industrial Management 1 | 12-M-SBM-182-m01

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

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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 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: might also be offered as eLearning, seminary, workshop, etc.

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 (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) or e) portfolio (approx 20 pages)
Language of assessment: German and/or English creditable for bonus

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

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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### 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: might also be offered as eLearning, seminary, workshop, etc.

### 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 (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) or e) portfolio (approx 20 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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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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## Module title
Industrial Management 3

## Abbreviation
12-M-SPM-182-m01

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

## Module offered by
Faculty of Business Management and Economics

## ECTS
5

## Method of grading
Numerical grade

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

## Duration
1 semester

## Module level
Graduate

## Other prerequisites
--

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

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

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

Course type: might also be offered as eLearning, seminary, workshop, etc.

### 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 (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) or e) portfolio (approx 20 pages)

Language of assessment: German and/or English

Creditable for bonus

### Allocation of places

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

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
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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 catalog-based procurement systems, electronic tendering systems, electronic (reverse) auctions, e-marketplaces, supplier relationship management systems and eSupply chain management systems. After completing this module, students can define and analyze the related tasks and processes and show or develop theory-based and application-oriented possible solutions at a high professional level.

**Courses**

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

V (2) + Ü (2)

Course type: might also be offered as eLearning, seminar, workshop, etc.

**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 (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) or e) portfolio (approx 20 pages)

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 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
Strategic Networks in Industry

### Abbreviation
12-M-MS-161-m01

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

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

### ECTS
5

### Method of grading
Numerical grade

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

### Duration
1 semester

### Module level
Graduate

### Other prerequisites
--

### 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)
--
### Module title
Economics of Information

### Abbreviation
12-IÖ-152-m01

### Module coordinator
Holder of the Chair of Economics, Information and Contract Economics

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

### ECTS
5

### Method of grading
numerical grade

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

### Module level
undergraduate

### Other prerequisites
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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)
written examination (approx. 60 minutes)

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

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**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**

undergraduate

**Other prerequisites**

--

### Contents

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

### Intended learning outcomes

- Academic literature research
- Integration of compiled results into scientific term papers
- Preparation of presentations and talks

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

Language of assessment: German and/or English

### Allocation of places

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

### Additional information

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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>Innovation Management</td>
<td>12-IM-152-m01</td>
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**Module coordinator**

Holder of the Chair of Entrepreneurship and Strategy

**Module offered by**

Faculty of Business Management and Economics

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**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

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### Contents

This theory-led and practice-oriented module equips you with essential knowledge in the areas of strategic management and innovation management. It is a primer on these topics that provides a broad overview on the field.

**Strategic management**

1. Introduction
2. Strategic analysis
3. Business strategy
4. Corporate strategy
5. Strategy implementation
6. Strategic leadership
7. Internationalization, corporate governance, and corporate social responsibility

**Innovation management**

8. Introduction
9. Sources of technology and innovation
10. Developing new products and services
11. Introducing new products and services
12. Technology and innovation strategy
13. Open innovation
14. Wrap-up and Q&A

### Intended learning outcomes

**Educational aims**

- Understand the role of strategic and innovation management
- Understand theoretical concepts related to strategic and innovation management
- Critically appraise alternative approaches to strategic and innovation management
- Evaluate the boundaries and risks of strategic and innovation management

**Learning outcomes**

On successful completion of this module you will be able to:

- Create and evaluate concepts related to strategic and innovation management
- Assess the role of strategic and innovation management for creating and sustaining competitive advantage
- Make judgements about the organizational and managerial implications of strategic and innovation management
- Systematically choose between different routes of action

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<thead>
<tr>
<th>Courses</th>
<th>(type, number of weekly contact hours, language — if other than German)</th>
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<tbody>
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<td>V (2) + Ü (2)</td>
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<th>Method of assessment</th>
<th>(type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)</th>
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<tbody>
<tr>
<td>written examination (approx. 60 minutes)</td>
<td>Language of assessment: German and/or English</td>
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</table>

| Allocation of places | -- |

| Additional information | -- |

<table>
<thead>
<tr>
<th>Referred to in LPO I</th>
<th>(examination regulations for teaching-degree programmes)</th>
</tr>
</thead>
</table>
Module title: Strategic Managerial Accounting  
Abbreviation: 12-M-INST-182-m01

Module coordinator: Holder of the Chair of Business Management, Management Accounting and Control

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 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):
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:
--

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
--
Module title | Abbreviation
--- | ---
Integrated Business Processes | 12-GP-G-152-m01

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

Module offered by
Faculty of Business Management and Economics

<table>
<thead>
<tr>
<th>ECTS</th>
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<td>5</td>
<td>numerical grade</td>
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</table>

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

Contents
This course is aimed at students of Wirtschaftsinformatik (Business Information Systems) and Wirtschaftswissenschaft (Business Management and Economics) interested in the topic. The course is divided up into two parts. In the theoretical part, students will acquire the necessary theoretical knowledge that will serve as a basis for the practical part. The practical exercise will present students with an opportunity to apply their newly acquired knowledge by working with an SAP S/4/HANA on case studies on the model company Almika. In this context, the human resources, purchasing, sales, service, project management and finance departments will be dealt with.

The course will introduce students to business processes of an ERP system (Enterprise Resource Planning) using the example of SAP S/4HANA. In addition to the basic principles, students will also become familiar with the processes and functionalities.

Intended learning outcomes
After completing the course, the students will be able to
1. reflect technical principles and operational models of ERP systems,
2. understand the functionality of ERP systems and
3. perform and understand business processes within the ERP system SAP Business ByDesign.

Courses (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) term paper (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1 creditable for bonus

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

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

Master’s with 1 major China Business and Economics (2019)
### Module title
Information Processing within Organizations

### Abbreviation
12-IV-161-m01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

## Contents

**Content:**
This course provides students with an in-depth overview of 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
--

### Additional information
--

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

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>International Taxation</td>
<td>12-M-IB-161-m01</td>
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<thead>
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<tbody>
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<td>graduate</td>
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</table>

**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)

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</thead>
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<td>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages), presentation of term paper (approx. 20 minutes), weighted 3:2</td>
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</tbody>
</table>

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)

--
### International Economics

**Module title**: International Economics  
**Abbreviation**: 12-IntÖk-152-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  
**Duration**: 1 semester  
**Module level**: undergraduate  

#### Contents

**Content**

The course starts with an introduction into facts, trends and issues pertaining to the real side of globalization. The main part of the course deals with explanations of international trade (comparative advantage, product variety) and for international factor movements (if time permits). Current issues and controversies (e.g. globalization and labor; globalization and the environment; migration within the European Union) are analyzed on this background.

**Outline**

I International Economics – Trends and current developments  
II Internationale Trade  
1 Ricardian Theory: Labor productivity and comparative advantage  
2 Heckscher-Ohlin-factor proportion theory and the general neoclassical model  
3 New Trade Theory: Product differentiation, scale economies, firm heterogeneity  
III International Factor Movements [time permitting]

**Literature:**

This course does not strictly follow a single textbook. The best general reference is Krugman, P.R., M. Obstfeld, M.J. Melitz (2018), International Economics. Theory and policy (older versions will also do).

The course develops case studies that use additional references.

**Intended learning outcomes**

The students acquire the ability to critically reflect and understand trends and developments concerning the real side of the world economy: trade flows and international factor movements. They are enabled to understand and defend the causes and consequences of globalization both analytically as well as in an intuitive manner. They acquire the scientific knowledge to evaluate controversies associated with the ongoing deepening of the international division of labor.

**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
International Marketing

### Abbreviation
12-M-I MM-161-M01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents

**Description:**
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)*

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<thead>
<tr>
<th>Type</th>
<th>Number of Weekly Contact Hours</th>
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</table>

**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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### International Trade and the Multinational Firm

**Abbreviation**: 12-M-ITMF-182-m01

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<th>Content</th>
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<td>5</td>
<td>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.]</td>
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</tbody>
</table>

### 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.
<table>
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<th>Courses (type, number of weekly contact hours, language — if other than German)</th>
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<td>Module taught in: English</td>
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<td>Language of assessment: English</td>
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<td>creditable for bonus</td>
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<tr>
<td>Module title</td>
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<tr>
<td>Managerial Accounting</td>
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<table>
<thead>
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<th>Module offered by</th>
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<tbody>
<tr>
<td>Holder of the Chair of Financial Accounting</td>
<td>Faculty of Business Management and Economics</td>
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<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</tbody>
</table>

**Contents**

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

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

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

**Intended learning outcomes**

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

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

V (2) + T (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**

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

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

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Module title | Abbreviation
---|---
Introduction to China's Economy | 04-CBE1-162-m01

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tr>
<td>Module coordinator</td>
<td>holder of the Chair of China Business and Economics</td>
</tr>
<tr>
<td>Module offered by</td>
<td>Institute of East and South Asian Cultural Studies</td>
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<tr>
<td>ECTS</td>
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<td>Method of grading</td>
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<td>graduate</td>
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<tr>
<td>Other prerequisites</td>
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</tbody>
</table>

Contents

China’s economic development has been extraordinary over the past decades. The module explores how history, political system, factor endowment and economic policies have contributed to China’s development in the past and characterize the economic situation today. It explains how, for example, macroeconomic theory, political economic theory and new institutional economics identify different drivers of and explanations for China’s economic development. The module further addresses specific characteristics and problems of the Chinese business landscape and financial sector.

Intended learning outcomes

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

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

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

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

Term paper (approx. 20 pages)
Language of assessment: English and Chinese
creditable for bonus

Allocation of places

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Additional information

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

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

<table>
<thead>
<tr>
<th>Module title</th>
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<td>Introduction to Industrial Organization</td>
<td>12-IIO-152-m01</td>
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</table>

**Contents**

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

**Outline of syllabus:**

1. Introduction and Review  
2. Competition and Collusion  
3. Horizontal Merger  
4. Entry and Entry Deterrence  
5. Vertical Relations and Vertical Integration  
6. Price Discrimination  
7. Product Differentiation  
8. Advertising  
9. Research and Development  
10. Behavioral Industrial Organization

This course will be taught in English.

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

This course will be taught in English.

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

Language of assessment: German and/or English

**Allocation of places**

--

**Additional information**

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

---
### Module title
Investment and Finance - Advanced Level

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

### Module coordinator
Holder of the Chair of Corporate Finance

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

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

### Contents
Based on the decision theory under certainty, this module covers normative decision theory under uncertainty in its manifestations of the expected utility theory and the $\mu \cdot \#$ theory.

**Syllabus:**

**Part 1: Decisions under certainty**
1. Fisher mode
2. Revealed preferences
3. Preference relations

**Part 2: Decisions under uncertainty: Expected Utility Theory**
1. The basic model
2. Risk preferences
3. Intensity of risk aversion
4. Stochastic dominance
5. Prospect Theory

**Part 3: Decisions under uncertainty: $\mu \cdot \#$ principle**
1. Introduction
2. Relation to expected utility theory
3. Application in Portfolio Theory & Tobin-Separation
4. Properties

### Intended learning outcomes
The students acquire knowledge about how to describe appropriate decision situations and how to solve them based on the learned concepts.

**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**
--

**Additional information**
--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)
--
Module title: Seminar: Investment and Finance

Abbreviation: 12-I&F-FS-152-m01

Module coordinator: Holder of the Chair of Corporate Finance

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade only after successful completion of module(s)

Duration: 1 semester

Module level: undergraduate

Other prerequisites: --

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:
Students will gain in-depth knowledge in recent application areas of investment and finance. They are able to transport their knowledge in a written seminar thesis, and to present and defend it in a final talk.

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 minutes), weighted 2:1

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

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

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

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

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

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

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

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

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module 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
--

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title | Abbreviation
---|---
Business Cycle Analysis | 12-Konj1-F-152-m01

Module coordinator | Module offered by
---|---
Head of the Work Group of Empirical Economics | Faculty of Business Management and Economics

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

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

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

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

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

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Module title
Coordination, Budgeting and Incentives in Organizations

### Abbreviation
12-M-KOBO-182-m01

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

### 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 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)

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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

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

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

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

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

Contents

Content

The course covers basic macroeconomic relationships, the explanation of employment, production, the interest rate, the current and capital accounts, nominal and real exchange rates, the price level and inflation both for the long-run where wages and prices are flexible and for the short-run which is characterized by nominal rigidities. The course teaches concepts which are of key importance in the globalized environment (e.g. interest rate arbitrage, purchasing power parity). These concepts are applied to current research questions (e.g. trade deficits, issues pertaining to the Euro-Zone, developments such as the great recession or the Covid-recession).

Outline

Key Macroeconomic Issues and Variables

1 Macroeconomics – the key issues
2 Measuring economic activity
The economy in the long-run
3 The classical model: closed economy
4 Money and inflations
5 The classical model: open economy
6 Unemployment
The economy in the short-run
7 An introduction to fluctuations
8 IS-LM-Model: closed economy
9 IS-LM-Model: open economy
10 Aggregate Supply and the Phillips-Curve

Literature:

Recent editions of:
Gregory Mankiw: Macroeconomics
Olivier Blanchard and David H. Johnson, Macroeconomics Prentice Hall

The course develops several case studies where further references are used.
### Intended learning outcomes

Students acquire the ability to critically understand key macroeconomic trends and developments such as the factors explaining production, employment and unemployment, and inflation. They are enabled to understand and defend the causes and consequences of the evolution of macroeconomies and of macroeconomic policies both analytically as well as in an intuitive manner. The acquire the scientific knowledge to evaluate macroeconomic issues and controversies (e.g. the trade deficit, unemployment, monetary policies, minimum wages).

### Courses

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<th>Type</th>
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<th>Language (if other than German)</th>
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### Method of assessment

- **Type**: written examination
- **Scope**: approx. 60 minutes
- **Language**: German and/or English

### Allocation of places

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

### 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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Macroeconomics 2 | 12-Mak2-G-152-m01

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

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

Contents

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

Contents:
1. Growth theory and policy
   - The Solow model
   - Automation, employment, growth and income distribution
   - Ideas, innovation and endogenous growth
2. Microeconomic foundations of macroeconomics
   - Consumption and savings
   - Neoclassical investment theory
3. Macroeconomic policy
   - Public debt and intergenerational redistribution
   - Public debt and pensions in the OLG model

Lecture notes to be provided by Chair.

Intended learning outcomes

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

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

V (2) + T (2)

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

written examination (approx. 60 minutes)

Language of assessment: German and/or English

Allocation of places

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

**Additional information**

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

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### Managerial Analytics & Decision Making

**Module title**: Managerial Analytics & Decision Making  
**Abbreviation**: 12-M-MADM-182-m01

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<th>ECTS</th>
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<td>1 semester</td>
<td>graduate</td>
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</table>

**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)  
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 minutes) or b) term paper (approx. 15 to 20 pages)  
Language of assessment: 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: 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

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents

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

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

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

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module 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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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Market Research and Demand Analysis</td>
<td>12-M-EIO-182-m01</td>
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<th>Module coordinator</th>
<th>Module offered by</th>
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<tr>
<td>Holder of the Chair of Industrial Economics</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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</table>

**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)
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**

--

**Additional information**

Research track module in Master's programme IEP

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

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

<table>
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<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tr>
<td>Markets in China</td>
<td>04-CBE5-162-m01</td>
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<th>Module coordinator</th>
<th>Module offered by</th>
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<tr>
<td>holder of the Chair of China Business and Economics</td>
<td>Institute of East and South Asian Cultural Studies</td>
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<td>graduate</td>
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## Contents

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

## Intended learning outcomes

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

## Courses

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

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<td>Module taught in: English and Chinese</td>
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## Method of assessment

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

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

## Allocation of places

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## Additional information

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## Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
Module title  | Abbreviation
---|---
Master-Thesis China Business and Economics | 04-CBE-MT-162-m01

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

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<td>numerical grade</td>
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Duration | Module level |
---|---|
graduate | -- |

Contents
This module provides the framework for the writing of the Master thesis, which is an autonomously written research paper with an average length of around 80 pages, to be completed within six months. Students develop and specify the topic of their Master thesis based on their own research interests and in close cooperation with their main advisor, who offers advise on major problems and supports the students' bibliographical and material searches, the development of a research focus, the selection of sources, as well as a suitable structure of contents. The research and writing process is based on a draft outline and a time plan. At the final stages, the advisor enforces the observance of the formal and technical standards of academic writing, as well as an acceptable level of language and style.

Intended learning outcomes
By writing their Master thesis, students give prove to their acquired ability to do research on a topic of their own choice and to present their insights in a state-of-the-art way. In the working process, they further develop their skills in planning, time management, researching, drafting, writing and revising an academic thesis of some length, according to the formal and technical standards, and in a proper language and style.

Courses (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. 80 pages)
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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<table>
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<td>Methodological Questions of Chinese Economic Research</td>
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<td>1 semester</td>
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**Contents**

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

**Intended learning outcomes**

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

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

S (2)

Module taught in: English and Chinese

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

Term paper (approx. 20 pages)
Language of assessment: English and Chinese
Creditable for bonus

**Allocation of places**

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**Additional information**

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

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Module title: Microeconometrics
Abbreviation: 12-M-MIK-182-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: --

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:
--

Additional information:
Research track module in Master's programme IEP

Referred to in LPO I (examination regulations for teaching-degree programmes):
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Module title | Abbreviation
--- | ---
Microeconomics 1 | 12-Mik1-G-152-m01

**Module coordinator**

Holder of the Chair of Economics, Information and Contract Economics

**Module offered by**

Faculty of Business Management and Economics

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

**Contents**

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 the determinants of demand and supply behavior in final-good markets, i.e., how households allocate their feasible income to different products and how firms determine which products to offer. Furthermore, it will be analyzed how this behavior changes in response to a change in the economic environment such as a change in a household’s feasible income or in the market price of a product.

Throughout the lecture, we will work with precise mathematical formalizations of the ideas that we want to think and talk about. In this regard, a solid understanding of the basics of differential calculus is required. Further mathematical knowledge is not required.

The material covered in the lecture can be reviewed in the following textbooks:

- Varian: "Intermediate Microeconomics"
- Pindyck und Rubinfeld: "Microeconomics"
- Nechyba: "Microeconomics - An Intuitive Approach with Calculus"

**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) + T (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**

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

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

---
Module title | Abbreviation
---|---
Microeconomics 2 | 12-Mik2-G-152-m01

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

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

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

Contents

Gliederung:
1. Kostenminimierung
2. Gewinnmaximierung und Angebotsfunktion
3. Kurzfristiges Marktgleichgewicht
4. Langfristiges Marktgleichgewicht
5. Staatliche Eingriffe
6. Monopol
7. Preisbildung bei Marktmacht
8. Einführung in Spieltheorie
9. Strategisches Verhalten und Oligopolmärkte

Intended learning outcomes

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

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

V (2) + T (2)

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

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

Allocation of places

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

Additional information

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

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<th>Holder of the Chair of Public Finance</th>
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### Contents

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

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

### Intended learning outcomes

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

### Courses (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

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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

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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 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: Econometrics 2
Abbreviation: 12-M-OE2-182-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
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
Research track module in Master's programme IEP
Referred to in LPO I (examination regulations for teaching-degree programmes)
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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 univariate 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-stationary, 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

**Allocation of places**
--

**Additional information**
Research track module in Master’s programme IEP

**Referred to in LPO I** (examination regulations for teaching-degree programmes)
--
### Module title
Economic Principles of Risk Management

### Abbreviation
12-Risk-152-m01

### Module coordinator
Holder of the Chair of Economics, Information and Contract Economics

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

### ECTS
5

### Method of grading
numerical grade

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

### Module level
graduate

### Other prerequisites
--

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

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

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

### Method of assessment
(type, scope, language — if other than German, examination offered — if not every semester, information on whether module 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)
--
Module title | Abbreviation
--- | ---
Optimal Tax Theory | 12-M-F4-182-m01

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

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

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)
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 minutes) or b) term paper (approx. 15 pages)
Language of assessment: English
creditable for bonus

Allocation of places
--

Additional information
--

Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Module title
Human Resource Management & Organizational Theory

### Abbreviation
12-P&O-F-152-m01

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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 lecture "Personal" ("Human Resources Management") presents and discusses basic theories, estimation techniques and empirical results from the area of personnel economics and human resource management.

**Syllabus**

1. Human Resource Management in enterprises  
2. The economic drivers of employers and employees  
3. Incentive and remuneration systems  
4. Challenges for the management of teams  
5. Information as a driving force of personnel management  
6. Demographic challenges of human resource management

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

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

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

### Allocation of places
--

### Additional information
--

### Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
### Module title
Seminar: Human Resource Management & Organizational Theory

### Abbreviation
12-P&O-FS-152-m01

### Module coordinator
Holder of the Chair of Human Resource Management and Organisation

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

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### Duration
1 semester

### Module level
undergraduate

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

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

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

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

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

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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: English creditable for bonus

### Allocation of places

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### Additional information

- Research track module in Master's programme IEP
- Referred to in LPO I (examination regulations for teaching-degree programmes)

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**Module title** | **Abbreviation**
---|---
Policy Evaluation Methods | 12-M-PEM-182-m01

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

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**Course** | **Number of weekly contact hours** | **Language** | **Examination offered** | **Information on whether module can be chosen to earn a bonus**
---|---|---|---|---
V (2) + Ü (2) | English | -- | -- | --
### Module title
Portfolio and Capital Market Theory

### Abbreviation
12-M-CF2-182-m01

### Module coordinator
Holder of the Chair of Corporate Finance

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### 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 the students

(i) to explain and to determine the optimal capital market position of an investor given the different investment opportunities and individual utility function;

(ii) to understand and use the central CAPM propositions for valuating 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)

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
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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
Practice of Data Analysis

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### Contents
Daily work in all areas of business - companies, science, institutions and politics - is based on the acquisition, processing and analysis of various data. These must be collected or generated and then processed and analyzed. In addition, data-based processes and business models offer many opportunities and challenges. The course covers the above mentioned topics and includes a theoretical and a practical part. In the theoretical part, basic knowledge in dealing with data, empirical work and the statistical software R will be taught. In the practical part of the research seminar webinars & field trips are offered.

### Intended learning outcomes
Students able to apply statistical methods to collect numerical data.

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

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

No information on contents available.

**Intended learning outcomes**

No information on intended learning outcomes available.

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

V (2) + Ü (2)

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 minutes) or b) term paper (approx. 15 pages)

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

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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**Contents**

This module is designed to provide credit for work completed in project seminars in Digital Business Strategy.

**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)

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)

Project (approx 15 pages, e.g. term paper, documentation, preparing a contribution) and presentation (approx 15 minutes), weighted 2:1

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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**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)
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)

project (approx 15 pages, e.g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1
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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**Contents**

This module is designed to provide credit for work completed in project seminars in Finance, Accounting & Taxation.

**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)

project (approx 15 pages, e. g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1

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
**Project Module Finance, Accounting & Taxation II**

### Abbreviation
12-M-PFACT2-182-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
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
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### Contents
This module is designed to provide credit for work completed in project seminars in Finance, Accounting & Taxation.

### 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)
project (approx 15 pages, e.g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1
Assessment offered: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Module title
Project Module International Business & Strategy I

### Abbreviation
12-M-PIBST1-182-m01

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

### Faculty of Business Management and Economics

### ECTS
10

### Method of grading
numerical grade

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

### Module level
graduate

### Other prerequisites
--

### Contents
This module is designed to provide credit for work completed in project seminars in International Business & Strategy.

### 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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### 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)

project (approx 15 pages, e.g. term paper, documentation, preparing a contribution) and presentation (approx 15 minutes), weighted 2:1

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

Language of assessment: German and/or English

creditable for bonus

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

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**Intended learning outcomes**

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)

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)

project (approx 15 pages, e. g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1

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

Language of assessment: German and/or English

creditable for bonus

**Allocation of places**

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**Additional information**

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**Contents**

This module is designed to provide credit for work completed in project seminars in International Economic Policy.

**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)
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)

- project (approx 15 pages, e.g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1
- Assessment offered: In the semester in which the course is offered
- 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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This module is designed to provide credit for work completed in project seminars in International Economic Policy.

**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)

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)**

project (approx 15 pages, e.g. term paper, documentation, preparing a contribution) and presentation (approx 15 minutes), weighted 2:1

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

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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**Contents**

This module is designed to provide credit for work completed in project seminars in Management & Leadership.

**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)**

project (approx 15 pages, e.g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1

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

**Allocation of places**

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**Additional information**

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

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

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**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)  
project (approx 15 pages, e.g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1  
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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<td>Project Module Operations &amp; Information Management I</td>
<td>12-M-POPIM1-182-m01</td>
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<td>Dean of the Faculty of Business Management and Economics</td>
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**Contents**

This module is designed to provide credit for work completed in project seminars in Operations & Information Management.

**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)

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)

project (approx 15 pages, e.g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1

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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**Contents**

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**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)

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)

project (approx 15 pages, e.g. term paper, documentation, preparing a contribution#) and presentation (approx 15 minutes), weighted 2:1

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
Project Module Strategic Entrepreneurship

### Abbreviation
12-M-PUGF-182-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
This seminar is a primer on academic research. It has been designed to effectively prepare students for conducting empirical research as part of their master thesis projects. The module starts with a crash course on research methods and advanced academic writing. Participants will then choose or otherwise be assigned a research question. Beyond this background, they select an appropriate research design to address the question at hand. This also includes collecting and analyzing primary and/or secondary data, with various datasets being available via our Chair and the University Library. In a final step, participants document their research in the form of a smaller-scale academic article and present the approach and essential insights of their research, thereby providing an excellent opportunity for mutual learning.

### Intended learning outcomes

#### Educational aims
- Help students understand the role of positioning studies and theoretical modelling
- Help students understand the role of different research strategies
- Enable students to critically appraise alternative approaches to collecting and analyzing data

#### Learning outcomes
On successful completion of this module students will be able to:
- Formulate an adequate research question
- Build tentative theoretical models
- Choose an appropriate research design to test the model
- Document the research in the form of an academic manuscript

### 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. 15 pages) and presentation (one candidate: approx 10 to 15 minutes; groups of 2: approx 20 minutes; groups of 3: approx. 30 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
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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**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

creditable for bonus

**Allocation of places**

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

**Additional information**

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

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### Module title
**Project: Selected Topics in Business Management and Economics II**

### Abbreviation
12-M-APS2-182-m01

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- 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 reallocated by lot as they become available.

### Additional information
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<tbody>
<tr>
<td>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.</td>
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<tr>
<th>Intended learning outcomes</th>
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<tbody>
<tr>
<td>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.</td>
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<th>Courses (type, number of weekly contact hours, language — if other than German)</th>
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<tr>
<td>Project Modul: Audiovisual Business Communication</td>
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<tr>
<td>Holder of the Professorship of Economic Journalism</td>
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**Contents**

In this seminar, students learn the basics of audiovisual forms of presentation (news, background report, reportage). They are first introduced to the use of cameras and editing. Students learn how to set news and stories in the picture and how to organize shoots. Television-specific journalistic basics such as the structure and design of a television report, organization, and handling of different filming situations, creating storyboards, copywriting, and speaking are learned.

**Intended learning outcomes**

Upon completion of the seminar, students will be able to apply editorial and technical knowledge and skills (including teamwork) to the production of television features.

**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. 3 items with a duration of 3 minutes each, audio/video format): e.g. record of research activities, commentary, text analyses of different types of media

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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### Project Modul: Crossmedial Business Communication

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**Contents**

Online and cross-media journalism takes into account the current media convergence. This seminar focuses on the individual elements and phases of production for the website, Facebook, Instagram, Twitter, and Tiktok against the background of current trends and developments. In addition, the seminar covers current trends in journalism. In addition to content-related topics, the focus is also on new methods (e.g. of storytelling), as well as technical developments.

**Intended learning outcomes**

After successful completion, students will be able to name the individual phases of online and cross-media journalism and carry them out on sample projects, explain and go through the individual production stages, use methods and tools for the individual steps.

**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. 3 items with a duration of 3 minutes each, audio/video format): e. g. record of research activities, commentary, text analyses of different types of media

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

Language of assessment: German and/or English

creditable for bonus

**Allocation of places**

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**Additional information**

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**Contents**

Economic journalism is often regarded as unwieldy, but the reporting usually revolves around content that many media users can relate to: The focus is on market developments and (economic) political conditions. How can these topics be presented in a way that is clear, easy to understand, and yet as precise as possible? What makes for good economic reporting? What research options and forms of presentation are available? Such questions will first be answered using examples from various media. Subsequently, the students will work on the main topic themselves. The seminar is thematically oriented towards current research projects/projects of the Chair of Business Journalism and Business Communication and can therefore vary thematically per semester.

**Intended learning outcomes**

Students learn the terminology, topics, and framework of economic journalism. After completing the seminar, they will have an overview of selected areas of application. They master the research and the different forms of presentation of economic journalism. The students learn scientific methods to break down complex economic topics in reporting. After completing the seminar, students are able to independently examine journalistic products in response to previously generated research questions and thus evaluate journalistic work. Therefore, students acquire subject as well as specific methodological competencies in this seminar.

**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. 3 items with a duration of 3 minutes each, audio/video format): e.g. record of research activities, commentary, text analyses of different types of media
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**

Seminar: Quantitative Economic Research

**Abbreviation**

12-QWF-FS-152-m01

**Module coordinator**

holder of the Chair of Econometrics

**Module offered by**

Faculty of Business Management and Economics

**ECTS**

5

**Method of grading**

Numerical grade

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

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**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

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### Contents

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

### Intended learning outcomes

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

### Courses (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. 25 minutes), weighted 2:1

### Allocation of places

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

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### Module title
Accounting and Capital Markets

### Abbreviation
12-M-REKA-182-m01

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### Contents
The module focuses on financial and management accounting, their functions, possible configurations as well as their impact on internal and external recipients under consideration of the institutional setting. In this context, an economic perspective has priority over detailed legal arrangements and regulations by the standard setters. Based on the theoretical foundations of information economics as well as decision-making and balance sheet theories, typical issues concerning cost 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)
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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<td>Legal Foundations of Risk Management and Compliance</td>
<td>12-M-RM1-161-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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**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 design 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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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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<td>Tax-Optimized Business Organization</td>
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<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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<td>Research Seminar Applied Economic Policy</td>
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**Contents**

This module is for credit for seminars dealing with current economic research.

**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 (15 to 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

Creditable for bonus

**Allocation of places**

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**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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<td>Research Seminar Economic Theory</td>
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**Contents**

This module is for credit for project seminars dealing with current economic theory.

**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 (15 to 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

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: Research Seminar in Empirical Methods

Abbreviation: 12-M-REM-182-m01

Module coordinator: Holder of the Chair of Public Finance

Module offered by: Faculty of Business Management and Economics

ECTS: 10

Method of grading: numerical grade

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:
This seminar is offered to students who want to intensify and further improve their programming skills acquired in the course “Computational Economics”. At the beginning of the seminar students will be assigned to a specific project (i.e. either a static/dynamic general equilibrium model or a partial equilibrium life cycle or risk management model). During the semester they will develop their own theoretical model and implement it numerically in FORTRAN. Based on this work they will prepare a term paper (approx. 20-25 pages) which they will present at the end of the semester to the class. The term paper will mainly focus on the economic question at hand as well as the theoretical structure and the numerical implementation of the simulation model. Detailed simulation results would be typically reported in a subsequent Bachelor thesis.

After finishing this seminar students should be
(a) able to develop and implement a large scale economic model
(b) able to simulate policies with the model and interpret the results
(c) be better prepared to manage a simulation study in their Bachelor thesis

Intended learning outcomes:
After finishing this seminar students should be
(a) able to replicate theoretically and implement numerically a large scale economic model
(b) able to simulate policies with the model and interpret the results
(c) be better prepared to manage a simulation study in their Bachelor thesis

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

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

term paper (15 to 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
creditable for bonus

Allocation of places
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Additional information
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<td>holder of the Chair of Business Management and Accounting</td>
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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**

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

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Module title: Risk Management and Corporate Finance
Abbreviation: 12-M-CF3-182-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: --

Contents:
This module deals with the valuation and use of classical derivatives in financial markets. In particular, futures, swaps and options are considered as well as their possible applications in the context of financial risk management. In particular, students will be introduced to the theory involved in pricing options, as well as important valuation parameters. In addition, some established risk measures such as value-at-risk are discussed.

1. Introduction
2. Futures & Forwards
3. Swaps
4. Options
5. Measures of risk

Intended learning outcomes:
Upon completion of this module students will be able to,

(i) independently determine the fair value of the derivatives discussed, as well as
(ii) to understand and evaluate common capital market hedging strategies.

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
creditable for bonus

Allocation of places:
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Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
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Module title | Abbreviation
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Risk measurement and risk valuation: Concepts and applications for banks | 12-M-CF5-182-m01

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

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Contents
The course augments the usual consideration of symmetric risk metrics by introducing metrics for downside risks and the concept of risk as a capital requirement. The focus for applications in banks lies in the treatment of risks with regard of supervisory regulations.

Intended learning outcomes
After completing the course “Risk measurement and risk valuation: Concepts and applications for banks” the students are able
1. to judge the appropriateness and problems of asymmetric risk measures,
2. to address essential risks in banks and to understand their handling by supervisory regulations as well as
3. to realize the concept of risk as a capital requirement being the systematic base for these aspects in the banking sector.

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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<tr>
<td>Holder of the Chair of Monetary Policy and International Economics</td>
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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 for example in Macroeconomics I.

Usability: Bachelor Wirtschaftswissenschaften

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

ECTS and grading: 5 ECTS, Grading on a scale from 1-5 based on a seminar presentation and a seminar paper

Frequency of the module: Each term

Workload: 150 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

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. 25 minutes), weighted 2:1

### Allocation of places

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

### Additional information

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

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## Advanced Seminar: Selected Problems in Analytical Tax Research

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<tr>
<td>Advanced Seminar: Selected Problems in Analytical Tax Research</td>
<td>12-M-SSL-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

### ECTS | Method of grading | Other prerequisites |
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### 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)

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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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### 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-182-m01

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<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)

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

- Assessment offered: Once a year, summer semester
- Language of assessment: German and/or English
- Creditable for bonus

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

### Additional information

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

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<table>
<thead>
<tr>
<th>Module title</th>
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<td>Selected Topics of European Integration</td>
<td>12-M-SEI-161-m01</td>
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<tr>
<td>Holder of the Chair of Monetary Policy and International Economics</td>
<td>Faculty of Business Management and Economics</td>
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</table>

**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)

--
### Module title
Business Analytics

### Abbreviation
12-M-BUA-161-m01

### Module coordinator
Holder of the Chair of Business Analytics

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

### ECTS
10

### Method of grading
Numerical grade

### Duration
1 semester

### Module level
Graduate

### Other prerequisites
--

### Contents
In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured term paper and to present the results of their work with the help of relevant topics in the field of business management decision models and methods and their application in the development of decision-support systems as well as analytical information systems and quantitative methods of data analysis.

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

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### Module title
Advanced Seminar: Enterprise Systems

### Abbreviation
12-M-ES-161-m01

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

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

### ECTS
10

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### 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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<td>12-M-SAS-182-m01</td>
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<tbody>
<tr>
<td>Holder of the Chair of Entrepreneurship and Strategy</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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</table>

**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 (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: Financial Accounting and Auditing**

### Abbreviation

12-M-SER-161-m01

### Module coordinator

Holder of the Chair of Financial Accounting

### Module offered by

Faculty of Business Management and Economics

### ECTS

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### Duration

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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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<td>Advanced Seminar: Public Finance</td>
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<tbody>
<tr>
<td>Holder of the Chair of Public Finance</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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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

ECTS: 10
Method of grading: numerical grade
Only after succ. compl. of module(s): --

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

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):
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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<tr>
<td>Advanced Seminar: Industrial Management</td>
<td>12-M-SI-161-m01</td>
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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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### Referred to in LPO I (examination regulations for teaching-degree programmes)

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# Subdivided Module Catalogue for the Subject

**China Business and Economics**

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

<table>
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<tr>
<th>Module title</th>
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<td>Advanced Seminar: Industrial Organization</td>
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</table>

## 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

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### Method of assessment

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<tbody>
<tr>
<td>term paper (approx. 20 pages) and presentation (approx. 20 minutes), weighted 2:1 Language of assessment: German and/or English</td>
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### Allocation of places

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

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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### Seminar: International Economics

<table>
<thead>
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<th>Abbreviation</th>
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<tbody>
<tr>
<td>Seminar: International Economics</td>
<td>12-IntÖk-FS-152-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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</table>

#### Duration
1 semester

#### Module level
undergraduate

#### 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)

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. 30 minutes), weighted 3:1

Language of assessment: German and/or English

### Allocation of places

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

### Additional information

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

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### Module title
Seminar: International Economics

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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 I
(examination regulations for teaching-degree programmes)
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### Module title
Seminar: Logistics & Supply Chain Management

### Abbreviation
12-LSCM-152-m01

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

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

### ECTS
5

### Method of grading
Numerical grade

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

### Duration
1 semester

### Module level
Undergraduate

### Other prerequisites
--

### Contents
In this module, students will learn, on a case-by-case basis, how companies successfully implemented quantitative planning methods to optimise their processes in logistics and supply chain management.

### Intended learning outcomes
After completing this module students can
1. understand mathematical models to solve practical problems in logistics and supply chain management,
2. evaluate and critique the results of such models, and
3. understand, describe, and evaluate the limits of such models.

### Courses
<table>
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### Method of assessment
Written elaboration (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1

Assessment offered: Once a year, winter semester

Language of assessment: German and/or English

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

### Additional information
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### Referred to in LPO I
(examination regulations for teaching-degree programmes)
--
### Seminar: Logistics & Supply Chain Management

**Module title**
Seminar: Logistics & Supply Chain Management

**Abbreviation**
12-M-LSCM-161-m01

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

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

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**Duration**
1 semester

**Module level**
graduate

**Other prerequisites**
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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**
(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)
## Seminar: Macroeconomics and Quantitative Economic Research

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<tr>
<th>Module title</th>
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<tbody>
<tr>
<td>Seminar: Macroeconomics and Quantitative Economic Research</td>
<td>12-M-MEW-161-m01</td>
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<tbody>
<tr>
<td>Head of the Work Group of Empirical Economics</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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</table>

### Contents

This course will provide students with a more in-depth understanding of specific problems of macroeconomics and quantitative economic research. A current list of topics, from which students may select one, is available on my website.

### Intended learning outcomes

After the seminar, students can

(i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work;
(ii) create, present and defend a scientific paper;
(iii) deal with the working papers of other participants;
(iv) prepare better for the processing of the master’s thesis.

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

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

--
### Advanced Seminar: Marketing Strategy

**Module title**: Advanced Seminar: Marketing Strategy

**Abbreviation**: 12-M-MSS-161-m01

**Module coordinator**: Holder of the Junior Professorship of Digital Marketing and E-Commerce

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

**ECTS**: 10

**Method of grading**: Numerical grade

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

**Duration**: 1 semester

**Module level**: Graduate

**Other prerequisites**: --

### Contents

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

**Reading**: Will vary according to topic

### Intended learning outcomes

After completing the course "Marketing Strategie", students will be able to

1. understand the fundamentals of scientific literature reviews;
2. integrate elaborated content in a scientific thesis;
3. create presentations independently.

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

**S (2)**

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module 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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<tr>
<th>Module title</th>
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<tr>
<td>Advanced Seminar: Econometrics</td>
<td>12-M-SOE-182-m01</td>
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<tr>
<td>Holder of the Chair of Econometrics</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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Contents

This module will 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. 15 pages) and presentation (approx. 25 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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### Practical Seminar: Economic Journalism

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<th>Module title</th>
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<tr>
<td>Practical Seminar: Economic Journalism</td>
<td>12-M-SWJ-182-m01</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)

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)

portfolio on observation visit, including work samples (approx 40 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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<td>Seminar: Strategic Incentive Design</td>
<td>12-M-ATC-182-m01</td>
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<tr>
<td>Holder of the Chair of Contract Theory and Information Economics</td>
<td>Faculty of Business Management and Economics</td>
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**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 (15 to 20 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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Module title | Abbreviation
---|---
Seminar: Supply Chain Competition | 12-M-SCC-161-m01

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

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

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)

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<th>Module title</th>
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<tr>
<td>Advanced Seminar: Corporate Finance</td>
<td>12-M-SBL-182-m01</td>
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<tbody>
<tr>
<td>Holder of the Chair of Corporate Finance</td>
<td>Faculty of Business Management and Economics</td>
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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**

Students will gain in-depth knowledge in recent application areas of investment and finance. They are able to transport their knowledge in a written seminar thesis, and to present and defend it in a final talk.

**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 (15 to 20 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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Module title | Economic and Business Ethics
Abbreviation | 12-M-WUE-161-m01

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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Referred to in LPO 1 (examination regulations for teaching-degree programmes)
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<table>
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<td>Public Debt</td>
<td>12-M-F2-182-m01</td>
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<tr>
<td>Holder of the Chair of Public Finance</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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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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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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**Module title** | **Abbreviation**  
--- | ---  
Tax Accounting | 12-M-STB-161-m01  

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

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

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

**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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**Referred to in LPO I**  
(examination regulations for teaching-degree programmes)  
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<td>Economics of Tax Planning</td>
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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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</table>

**Contents**

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

A reading list in English is available on request.

**Intended learning outcomes**

This course enables students to
(i) combine their knowledge of tax law with microeconomic analyses in the areas of corporate and personal finance;
(ii) 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;
(iii) 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**

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

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<table>
<thead>
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<tr>
<td>Policy of Taxation</td>
<td>12-M-F-182-m01</td>
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<tr>
<td>Holder of the Chair of Public Finance</td>
<td>Faculty of Business Management and Economics</td>
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<tbody>
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<td>1 semester</td>
<td>graduate</td>
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### 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 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)

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

<table>
<thead>
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<tbody>
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<td>1 semester</td>
<td>graduate</td>
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Contents
Point and interval estimation for the value at risk
Point and interval estimation for the conditional value at risk
Prediction of value at risk in time series
Risk of forecasts in time series, in particular exponential smoothing under covariates
Conditional heteroscedasticity: ARCH, GARCH, EGARCH, DVEC, BEKK, DCC
Aggregated losses and their empirical analysis
Empirical analysis of statistical distributions
Nonparametric bounds for the value at risk and conditional value at risk
Empirical estimation of nonparametric bounds for value at risk and conditional value at risk
Market model: definition, derivation, parameters, empirical analysis
Capital asset pricing model: definition, parameters, empirical analysis
Asset portfolios: definition, risk parameters
Estimation of portfolio parameters: variance, value at risk, conditional value at risk, shortfall
Optimum portfolios: concepts, theory, numerical analysis

Intended learning outcomes
The student is able to estimate risk measures and the parameters of risk models from data. In particular, the student knows software packages and routines which enable empirical risk evaluation in a business context.

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

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module 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)
--
### Stochastic Models for Risk Assessment

**Abbreviation**  
12-RM-RW-161-m01

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

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

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</table>

**Duration**  
1 semester  
**Module level**  
graduate  
**Other prerequisites**  
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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 Logix, risk diagram  
Score diagram  
Stochastic risk parameters and risk measures as distribution parameters  
Probability distributions: Gaussian, Laplace, Student’s t, extreme value, logistic, exponential, Weibull, gamma, negative Gaussian, Burr, hyperbolic, generalised hyperbolic  
Elementary stochastic risk measures: variance, standard deviation, signal-to-noise ratio, coefficient of variation, Sharpe ratio, nonconformance probability, expected shortfall, shortfall probability, risk parameters under reference values, Stone family Value at Risk and Conditional Value at Risk: definition, formal representations, values under special probability distributions  
Axioms of risk measures: distribution invariance, subadditivity, superadditivity, additivity, cocomonotonous 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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The document provides a detailed overview of the Stochastic Models for Risk Assessment module, including its educational objectives, contents, and evaluation methods. It emphasizes the importance of understanding risk concepts and advanced stochastic risk models, which are crucial for effective risk management in business scenarios.
Module title: Strategic Decisions and Competition

Abbreviation: 12-M-SDC-182-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 successful completion of module(s)

Duration: 1 semester

Module level: graduate

Other prerequisites:

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.
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<td>Module title</td>
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<tr>
<td>Strategic Management of Global Supply</td>
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<tr>
<td>Chains</td>
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<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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<tr>
<td>1 semester</td>
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</table>

**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)
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)
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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<td>undergraduate</td>
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### Contents

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

### Intended learning outcomes

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

### Courses (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

**Competition and Strategy 2**

### Abbreviation

12-S&W2-F-152-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

undergraduate

### Other prerequisites

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### Contents

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

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

**Reading:**
Schulz: Wettbewerbspolitik, Tübingen.

### Intended learning outcomes

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

### Courses

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

V (3) + Ü (2)

### Method of assessment

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

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

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

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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**Contents**

Outline of syllabus:
1. Repetition of micro skills
   - Definitions and basic concepts
   - Market analysis
2. Introduction to regulation theory
   - The regulatory process
   - The natural monopoly
   - Optimal pricing of natural monopoly
   - Privatisation
3. Practice of economic regulation
   - Past and recent experience in Europe and around the world
   - Analysis of selected naturally monopolistic markets
4. Recent challenges to market regulation
   - Net neutrality
   - Sharing and P2P markets

This course will be taught in English.

**Intended learning outcomes**

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

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

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

**Allocation of places**

--

**Additional information**

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

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

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

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**Contents**

This course covers selected 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**

Students will be able to independently investigate a topic based on scientific publications, and critically interpret and summarize the findings of these studies. They will be able to present the results of their research in a paper written according to conventional scientific standards and present it 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. 15 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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### 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)

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**

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

--
### Module title
Supply Chain Management

### Abbreviation
12-SCM-F-152-m01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

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

### Intended learning outcomes
After completing this seminar students can
(i) apply selected and applied quantitative models for procurement, production, sales and supply chain management;
(ii) face the practical problems when using real data to feed models;
(iii) understand the challenges to reach a coordinated decision in a company.

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

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) term paper (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

### Allocation of places
--

### Additional information
--

### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Module title
Social Insurance and the Welfare State

### Abbreviation
12-M-F3-182-m01

### Module coordinator
Holder of the Chair of Public Finance

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

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### Duration
1 semester

### Module level
graduate

### Other prerequisites
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## Contents

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

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

**Contents:**
1. Public intervention in insurance markets
2. The insurance function of social security
3. Social security and social morale
4. The optimal health insurance contract
5. 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 (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
--

### Additional information
--

### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title: Theory of Industrial Organization  
Abbreviation: 12-M-TI1-182-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:

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)

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:

--

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

--
Module title | Topics in Data Science
Abbreviation | 12-M-TDS-182-m01

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

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<th>ECTS</th>
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Duration | 1 semester Module level | graduate Other prerequisites | --

Contents

Data science is concerned with extracting knowledge and valuable insights from data assets. It is an emerging field that is currently in high demand in both academia and industry. This course provides a practical introduction to the full spectrum of data science techniques spanning data acquisition and processing, data visualization and presentation, creation and evaluation of machine learning models.

The course focuses on the practical aspects of data science, with emphasis on the implementation and use of the above techniques. Students will complete programming homework assignments that emphasize practical understanding of the methods described in the course.

Intended learning outcomes

Topics covered include:
- Data acquisition and processing
- graph and network models
- text analysis
- working with geospatial data
- Usage of machine learning models (supervised and unsupervised)

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 minutes) or b) term paper (approx. 15 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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<th>Module coordinator</th>
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<tr>
<td>Holder of the Chair of Entrepreneurship and Strategy</td>
<td>Faculty of Business Management and Economics</td>
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### Contents
This module serves the crediting of achievements
- from domestic or foreign universities
- of short-term additional offers
- Offers of new chairs before they are included in the subject-specific regulations.

Credit eligibility is provided by the chair holders.

### 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) log (15 to 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)

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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<th>Module title</th>
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<td>Topics in HRM and Organization</td>
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<tr>
<td>Holder of the Chair of Human Resource Management and Organisation</td>
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Module title | Abbreviation
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Topics in Human Capital Development | 12-M-THC-182-m01

**Module coordinator**
Holder of the Chair of Labor 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

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 given.

### 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 minutes) or b) term paper (approx. 15 pages)
Assessment offered: In the semester in which the course is offered
Language of assessment: English
creditable for bonus

### Allocation of places

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### Additional information

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**Contents**

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

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

**Intended learning outcomes**

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

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

V (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: 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: 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
Topics in Information Systems 2

### Abbreviation
12-M-TIF2-182-m01

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

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

### 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) oral examination (one candidate each: 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: In the semester in which the course is offered
Language of assessment: German and/or English creditable for bonus

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

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

(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)

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 Labour Economics

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### 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

### 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
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) term paper (approx. 15 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
Topics in Migration

### Abbreviation
12-M-TIM-182-m01

### Module coordinator
Holder of the Chair of Labor 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
--

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### 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 as 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).

### Intended learning outcomes
Solid knowledge of microeconomics and econometrics is reinforced. At the end of the semester, students will have the opportunity to present their term papers.

### 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 minutes) or b) term paper (approx. 15 pages)
Assessment offered: In the semester in which the course is offered
Language of assessment: English creditable for bonus

### Allocation of places
--

### Additional information
--

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

Toyota Supply Chain Management

Abbreviation

12-MDM-152-m01

Module coordinator

Holder of the Chair of Logistics and Quantitative Methods in Business Administration

Module offered by

Faculty of Business Management and Economics

ECTS

5

Method of grading

Only after succ. compl. of module(s)

Duration

1 semester

Module level

undergraduate

Other prerequisites

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Contents

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

Intended learning outcomes

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

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

S (2)

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

written elaboration (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1

Assessment offered: Once a year, summer semester

Language of assessment: German and/or English

Allocation of places

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

Additional information

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

--
**Transformation in Contemporary China 1**

**Abbreviation**
04-CS1-162-m01

**Module coordinator**
holder of the Chair of Contemporary Chinese Studies

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

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**Duration**
1 semester

**Module level**
graduate

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

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

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

S (2)
Module taught in: English and Chinese

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

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

Language of assessment: English and Chinese
creditable for bonus

**Allocation of places**
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**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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### Transformation in Contemporary China 2

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<td>holder of the Chair of Contemporary Chinese Studies</td>
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<td>1 semester</td>
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**Contents**

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

**Intended learning outcomes**

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

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

S (2)
Module taught in: English and Chinese

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

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

**Allocation of places**

--

**Additional information**

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

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### Module title

**Advanced VAT**

### Abbreviation

12-M-UF-161-m01

### Module coordinator

Holder of the Chair of Business Taxation

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

numerical grade

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

--

### Duration

1 semester

### Module level

graduate

### Other prerequisites

--

### 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)

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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) 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)

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### 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)
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### Duration
1 semester

### Module level
graduate

### Other prerequisites
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### 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

  - Creditable for bonus

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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<td>Business Valuation between Financial Mathematics and Data on Capital Market</td>
<td>12-UBW-F-152-m01</td>
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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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**Contents**

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

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

**Intended learning outcomes**

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

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

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

**Allocation of places**
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**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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<td>Entrepreneurship, Competition and Strategy</td>
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<tr>
<td>Holder of the Chair of Business Management and Marketing</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

**Description:**
The module builds on the introductory course "Grundlagen marktorientierter Unternehmensführung" ("Fundamentals of Market-based Management"). It provides a systematic introduction to the approaches of corporate management (stakeholder and shareholder value approach) as well as an overview of market-oriented corporate governance. In addition, aspects of responsible leadership will be discussed.

The theory of Chester Barnard with the idea of creating a complex economic incentive contribution balance in the company will help students develop an in-depth understanding of typical management tasks. In addition, the course will focus on the development of business plans for the successful establishment and the continued existence of companies.

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

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

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**
--

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

### Abbreviation
12-VM-152-m01

### Module coordinator
Holder of the Chair of Economics, Information and Contract Economics

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

### ECTS
5

### Method of grading
Numerical grade

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

### Module level
Undergraduate

### Other prerequisites
--

### Contents
Asymmetric information makes insurance markets different from common goods markets. Research questions and methods thus have to take these special features into account. Typical subjects covered in the course:
1. Demand for insurance
2. Supply of insurance
3. Adverse selection in insurance markets
4. Moral hazard in insurance markets
5. Empirical assessment of information problems
6. Informal insurance schemes
7. Insurance and bounded rationality

### Intended learning outcomes
After completing the course students are able to
1. Explain the essential results of the economic analysis of insurance markets,
2. Apply the involved methods to given simple examples on their own,
3. Recognise, in which real life situations and how the results can be applied,
4. Analyse the impact of certain insurance contracts on market outcomes.

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

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

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module title | Abbreviation
---|---
Seminar: Information Technologies | 12-Wiinf-FS-152-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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Duration | Module level | Other prerequisites
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Contents

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

Reading:
will vary according to topic

Intended learning outcomes

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

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

S (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
creditable for bonus

Allocation of places

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

Additional information

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

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### Module title
Business Communication in Print, Online and Social Media

### Abbreviation
12-M-ECC-182-m01

### Module coordinator
Holder of the Professorship of Economic Journalism

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

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### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### 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)

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
credible for bonus

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

### Abbreviation
12-M-WPF-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
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 I (examination regulations for teaching-degree programmes)
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<td>1 semester</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

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

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)

--
### Module title
- **Time Series Analysis**

### Abbreviation
- 12-Konj2-F-152-m01

### Module coordinator
- Holder of the Chair of Econometrics

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

### ECTS
- 5

### Method of grading
- Numerical grade

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

### Duration
- 1 semester

### Module level
- Undergraduate

### Other prerequisites
- --

### Contents

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

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

### Intended learning outcomes

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

### Courses

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### Method of assessment

- Written examination (approx. 60 minutes)

### Allocation of places

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

### Additional information

- --

### Referred to in LPO 1

- (examination regulations for teaching-degree programmes)