

Subdivided Module Catalogue  
for the Subject  
**Business Management and  
Economics**  
as a minor in a Bachelor's degree programme  
(60 ECTS credits)

Examination regulations version: 2010  
Responsible: Faculty of Business Management and Economics

## Course of Studies - Contents and Objectives

The bachelor degree programme Business Management and Economics ( 60 ECTS) is offered by both departments of the faculty - the Department of Business Management and the Department of Economics.

The bachelor degree programme Business Management and Economics mediates knowledge in Business Management and Economics, familiarizing students with the methods of academic work and qualifying them to work in an academic, independent and problem-solving manner.

The course imparts the know-how about relevant academic theories, models and methods, and enhances the theoretical and analytical ability to reason as well as the ability to conceptualize in coherent structures. Further, through their autonomous work the students learn to order the academic results in a critical manner and to act responsibly.

## Abbreviations used

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

Term: **SS** = summer semester, **WS** = winter semester

Methods of grading: **NUM** = numerical grade, **B/NB** = (not) successfully completed

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

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

## Conventions

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

## Notes

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

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

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

## In accordance with

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

**ASPO2009**

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

**14-Dec-2010 (2010-67)**

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

Abbreviation	Module title	ECTS credits	Method of grading	page
<b>Compulsory Courses (50 ECTS credits)</b>				
<b>Business Administration (30 ECTS credits)</b>				
12-EBWL-G-082-m01	Introduction to Business Administration	5	NUM	18
12-Mark-G-082-m01	Introduction to Market-Oriented Management	5	NUM	50
12-ExtUR-G-082-m01	Financial Accounting	5	NUM	24
12-IntUR-G-082-m01	Managerial Accounting	5	NUM	42
12-I&F-G-082-m01	Investment and Finance. An Introduction	5	NUM	35
12-BPL-G-082-m01	Supply, Production and Operations Management. An Introduction	5	NUM	14
<b>Economics (20 ECTS credits)</b>				
12-NF-EVWL-102-m01	Introduction to Economics - Minor	5	NUM	54
12-NF-Mak-102-m01	Macroeconomics - Minor	5	NUM	55
12-NF-Mik-102-m01	Microeconomics - Minor	5	NUM	56
12-WiPo-G-082-m01	Introduction to Economic Policy	5	NUM	87
<b>Compulsory Electives (10 ECTS credits)</b>				
12-U&UF-F-082-m01	Entrepreneurship and Management	5	NUM	76
12-MaFo-F-082-m01	Market Research	5	NUM	48
12-PU-092-m01	Workshop Corporate Planning	5	NUM	59
12-VeCo-092-m01	Sales Controlling & Management	5	NUM	82
12-BPL-F-082-m01	Supply, Production and Logistics Management. Material Requirements Planning	5	NUM	11
12-BPL-FS-082-m01	Seminar: Supply, Production and Logistics Management	5	NUM	13
12-Wipr1-F-082-m01	Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)	5	NUM	89
12-Wipr2-F-082-m01	Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)	5	NUM	91
12-Wipr3-F-082-m01	Financial Accounting and Auditing 3 - Auditing	5	NUM	93
12-Wipr-FS-082-m01	Seminar: Financial Accounting and Auditing	5	NUM	95
12-I&F-F-082-m01	Investment and Finance - Advanced Level	5	NUM	32
12-I&F-FS-082-m01	Seminar: Investment and Finance	5	NUM	34
12-UBW-F-082-m01	Business Valuation between Financial Mathematics and Data on Capital Market	5	NUM	78
12-St1-F-082-m01	Business Taxation 1: An Introduction to Tax Law & Tax Planning	5	NUM	73
12-St2-F-082-m01	Business Taxation 2: The Taxation of Income in Germany	5	NUM	74
12-St3-F-082-m01	Business Taxation 3: Tax Accounting	5	NUM	75
12-EBus-F-082-m01	eBusiness	5	NUM	16
12-SCM-F-092-m01	Supply Chain Management	5	NUM	71
12-Wiinf-FS-092-m01	Seminar: Information Technologies	5	NUM	85
12-Wiinf-FS-082-m01	Seminar: Information Technologies	5	NUM	84
12-GP-G-082-m01	Business Processes	5	NUM	30
12-FRBE-F-082-m01	Forward and Reverse Business Engineering	5	NUM	28
12-P&O-F-082-m01	Human Resource Management & Organizational Theory	5	NUM	57

12-IM-091-m01	Innovation Management	5	NUM	37
12-EPS-091-m01	Entrepreneurship	5	NUM	20
12-UG-FS-091-m01	Seminar: Foundation and Corporate Growth	5	NUM	80
12-KR-091-m01	Cost Accounting for Decision Making and Control	5	NUM	46
12-AAC-092-m01	Selected Aspects of Managerial Accounting	5	NUM	8
12-EuGP-F-082-m01	European Monetary Policy	5	NUM	22
12-VWL1-FS-082-m01	Seminar: Economic Policy	5	NUM	83
12-Konj1-F-082-m01	Business Cycles and Stabilization Policy	5	NUM	44
12-IntH-092-m01	International Trade	5	NUM	41
12-S&W1-F-082-m01	Competition and Strategy 1	5	NUM	63
12-S&W2-F-082-m01	Competition and Strategy 2	5	NUM	65
12-S&W3-F-082-m01	Competition and Strategy 3	5	NUM	67
12-S&W3-FS-082-m01	Seminar: Competition and Strategy	5	NUM	69
12-Risk-082-m01	Economic Basics of Risk Management	5	NUM	61
12-A&S-F-082-m01	Labor Market Economics and Social Policy	5	NUM	6
12-Integ-F-082-m01	European Integration	5	NUM	39
12-WO-FS-082-m01	Seminar: Economic Order	5	NUM	97
12-Mik3-F-082-m01	Microeconomics 3	5	NUM	52
12-Fiwi-FS-082-m01	Seminar: Public Finance	5	NUM	26
12-APW1-102-m01	Selected Topics of Business Management and Economics 1	5	NUM	9
12-APW2-102-m01	Selected Topics of Business Management and Economics 2	5	NUM	10

Module title		Abbreviation
<b>Labor Market Economics and Social Policy</b>		12-A&S-F-o82-m01
Module coordinator		Module offered by
holder of the Chair of Economic Order and Social Policy		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		
<p>Description:</p> <p>This course offers an introduction to labour economics and social policy.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. Worlds of welfare capitalism</li> <li>2. Labour economics</li> <li>3. Social policy</li> </ol> <p>Basic reading:</p> <p>Sapir, A. (2005): Globalisation and the Reform of the European Social Models, Brussels.</p> <p>Franz, W. (2009): Arbeitsmarktökonomik, 7th edition.</p> <p>Wagner, T./Jahn, E.J. (2004): Neue Arbeitsmarkttheorien, 2nd edition.</p> <p>Ehrenberg, R.G./Smith, R.S. (1996): Modern Labor Economics, 6th edition.</p> <p>Breyer, F./Buchholz, W. (2009): Ökonomie des Sozialstaats, 2nd edition.</p> <p>Lampert, H./Althammer, J. (2004): Lehrbuch der Sozialpolitik, 7th edition.</p>		
Intended learning outcomes		
<p>The students analyze the function of the labor market and get an impression of relevant aspects in social policy. The students are able to illustrate the underlying theoretical models, can interpret them economically and apply to the current situation.</p>		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Bachelor' degree (1 major) Business Management and Economics (2009)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2013)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2008)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2010)</p>		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 6 / 97

Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2014)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Political and Social Studies (2008)  
 Bachelor' degree (1 major) Political and Social Studies (2011)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Selected Aspects of Managerial Accounting			12-AAC-092-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management, Controlling and Accounting		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
In this course, students will acquire important knowledge and skills that will enable them to prepare a well-structured paper and to present the results of their work with the help of relevant topics in the field of the focuses of module "Entscheidungs- und Kontrollrechnung" ("Management Accounting: Decision Making and Control").			
Intended learning outcomes			
After completing the controlling bachelor seminar, students will be able to (i) understand and apply the fundamentals of scientific literature reviews; (ii) use elaborated content to write scientific papers; (iii) create presentations and lectures independently.			
Courses (type, number of weekly contact hours, language — if other than German)			
S (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
term paper (approx. 12 pages) and presentation (approx. 20 minutes), weighted 2:1			
Allocation of places			
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Additional information			
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Workload			
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Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2007) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Business Information Systems (2009) Master's degree (1 major) China Business and Economics (2014) Master's degree (1 major) China Business and Economics (2012) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)			



Module title			Abbreviation
Selected Topics of Business Management and Economics 1			12-APW1-102-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	
1 semester	undergraduate	--	
Contents			
<p>This module serves the purpose of transferring credits from</p> <ul style="list-style-type: none"><li>• courses taken at other German or non-German universities</li><li>• additional courses offered on a short-term basis</li><li>• courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)</li></ul> <p>The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.</p>			
Intended learning outcomes			
As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
--			
Workload			
--			
Teaching cycle			
--			
Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Economathematics (2012)			
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)			

Module title		Abbreviation
Selected Topics of Business Management and Economics 2		12-APW2-102-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
1 semester	undergraduate	--
Contents		
<p>This module serves the purpose of transferring credits from</p> <ul style="list-style-type: none"> <li>• courses taken at other German or non-German universities</li> <li>• additional courses offered on a short-term basis</li> <li>• courses offered by new Chairs that are yet to be included in the FSB (subject-specific provisions)</li> </ul> <p>The holders of the respective Chairs will ensure that the courses are eligible for credit transfer.</p>		
Intended learning outcomes		
As a result of accrediting multiple kinds of modules, a description of acquired skills cannot be given.		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Bachelor' degree (1 major) Economathematics (2012)</p> <p>Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)</p>		

Module title			Abbreviation
Supply, Production and Logistics Management. Material Requirements Planning			12-BPL-F-082-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management and Industrial Management		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 module builds on the course "Beschaffung, Produktion und Logistik - Grundlagen" ("Procurement, Production and Logistics - Basics"). Selected tasks and processes, in particular in the area of materials management, will be analysed in detail and related planning and control models and methods will be developed.			
Intended learning outcomes			
The students are able to analyze the areas of responsibility of the functions of procurement, production and logistics as well as their interdependencies in an integrated perspective and evaluate concepts for their management. In addition, they are able to develop models in the domain of materials management and apply solution procedures to the planning problems.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
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Workload			
--			
Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2014) Bachelor' degree (1 major) Business Information Systems (2013) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor' degree (1 major) Business Information Systems (2008) Master's degree (1 major) China Business and Economics (2014) Master's degree (1 major) China Business and Economics (2012)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	
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Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
<b>Seminar: Supply, Production and Logistics Management</b>		12-BPL-FS-082-m01
Module coordinator		Module offered by
holder of the Chair of Business Management and Industrial Management		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
The seminar will focus on special problems in the areas of procurement, production, logistics or business management. Students will independently work on the respective problem and write a seminar (term) paper. Usually, this will be largely literature based with students learning how to carry out structured literature analyses and prepare systematic evaluations. In individual cases, students may also conduct empirical research of their own or further develop formal models. Students will be required to deliver a talk on the subject in class.		
Intended learning outcomes		
The students will be able to study advanced problems on their own and structure them in a (seminar) paper. They will learn to present the central results and discuss related issues in class.		
Courses (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
term paper (10 to 20 pages) and presentation (20 minutes), weighted 2:1		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		

Module title			Abbreviation
Supply, Production and Operations Management. An Introduction			12-BPL-G-o82-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management and Industrial Management		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
This course will 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 + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
Number of places: 405. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics), Wirtschaftsmathematik (Mathematics for Economics) and Wirtschaftsinformatik (Business Information Systems). The remaining places will be allocated to students of other subjects. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.			
Additional information			
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Workload			
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Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Computer Science (2010)			
Bachelor' degree (1 major) Mathematics (2012)			
Bachelor' degree (1 major) Mathematics (2013)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 14 / 97

Bachelor' degree (1 major) Business Management and Economics (2009)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2008)

Module title		Abbreviation
eBusiness		12-EBus-F-082-m01
Module coordinator		Module offered by
holder of the Chair of Information Systems Engineering		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		
<p>E-business is a comprehensive, digital processing of business transactions between private and public enterprises as well as institutions and their clients on global public and private networks such as the internet. Precisely because euphoria for e-business has waned considerably in recent years, a lot of emphasis is now being placed on introducing such solutions in a user-oriented way. This lecture will first discuss the supporting economic theories and will then describe and analyse individual solutions such as e-procurement, e-shop, e-marketplace and e-community in detail.</p>		
Intended learning outcomes		
<p>The module provides students with knowledge about:</p> <ul style="list-style-type: none"> <li>(i) E-Procurement</li> <li>(ii) E-Shop</li> <li>(iii) E-Marketplace</li> <li>(iv) E-Community</li> </ul>		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
--		
Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Bachelor' degree (1 major) Business Management and Economics (2009)          Bachelor' degree (1 major) Business Management and Economics (2008)          Bachelor' degree (1 major) Business Management and Economics (2010)          Bachelor' degree (1 major) Economathematics (2009)          Bachelor' degree (1 major) Economathematics (2012)          Bachelor' degree (1 major) Economathematics (2008)          Bachelor' degree (1 major) Business Information Systems (2009)          Bachelor' degree (1 major) Business Information Systems (2008)          Master's degree (1 major) China Business and Economics (2014)          Master's degree (1 major) China Business and Economics (2012)</p>		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 16 / 97



Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
Introduction to Business Administration		12-EBWL-G-o82-m01
Module coordinator		Module offered by
holder of the Chair for Human Resource Management and Organisation		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
<p>This course will introduce students to relevant subject areas of business administration. Students will acquire an overview of the different perspectives and main points of view from which a theoretical examination of business enterprise may take place. The course will focus on what companies or other organisations are, how they behave and in what form they are organised. For this purpose, a study will be made of the economic subject's decision-making behaviour.</p> <p>Reading list to be provided during lecture.</p>		
Intended learning outcomes		
The aim of the lectures is to familiarise the students with the basic problem issues and perspectives within the field of business administration.		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
<p>Number of places: 640. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics), Wirtschaftsmathematik (Mathematics for Economics) and Wirtschaftsinformatik (Business Information Systems). The remaining places will be allocated to students of other subjects. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.</p>		
Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
Bachelor' degree (1 major) Mathematics (2012)		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 18 / 97

Bachelor' degree (1 major) Mathematics (2013)  
 Bachelor' degree (1 major) Business Management and Economics (2009)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Bachelor' degree (1 major) Political and Social Studies (2008)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2008)

<b>Module title</b>		<b>Abbreviation</b>
<b>Entrepreneurship</b>		12-EPS-091-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Entrepreneurship and Strategy		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
<p>Description:</p> <p>The course introduces students to the basics of entrepreneurial self-employment. In addition to discussing theoretical concepts covering the definition, creation and performance of new ventures, the course will also discuss methods and instruments for a potential entrepreneurial career. Several content areas of start-up planning are being covered during the course of the lecture including team compilation, business model creation and financing.</p> <p>Contents of the course:</p> <ol style="list-style-type: none"> <li>1. Introduction to entrepreneurship</li> <li>2. Human resources in start-ups</li> <li>3. Opportunity analysis</li> <li>4. Business modelling</li> <li>5. Entrepreneurship in the digital industry</li> <li>6. Business planning</li> <li>7. Finance</li> <li>8. Marketing in start-ups</li> </ol>		
<b>Intended learning outcomes</b>		
<p>After completing the module "Entrepreneurship", the students should be able to</p> <ul style="list-style-type: none"> <li>(i) describe and problematize the concept of entrepreneurship and the entrepreneurial perspective;</li> <li>(ii) describe and analyze the entrepreneurial process, its drivers, characteristics and context;</li> <li>(iii) apply theories within the entrepreneurship field to real life situations;</li> <li>(iv) take initiatives and independently develop a business idea and use knowledge gained from earlier courses in business administration in order to develop this idea in a business plan sketch;</li> <li>(v) plan human resources and marketing in a start-up.</li> </ul>		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
<p>written examination (approx. 60 minutes)</p> <p>Language of assessment: German, English</p>		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 20 / 97

**Module appears in**

Bachelor' degree (1 major) Business Management and Economics (2009)  
 Bachelor' degree (1 major) Business Management and Economics (2007)  
 Bachelor' degree (1 major) Business Management and Economics (2013)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2014)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2007)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Master's degree (1 major) Media Communication (2014)  
 Master's degree (1 major) Media Communication (2013)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
European Monetary Policy		12-EuGP-F-o82-mo1
Module coordinator		Module offered by
holder of the Chair of Monetary Policy and International Economics		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
<p>The course discusses the following questions:</p> <ol style="list-style-type: none"> <li>1. Why is price stability the main objective of the ECB?</li> <li>2. How can the ECB control interest rates and the creation of credit? Why did the financial crisis happen?</li> <li>3. How does interest rate policy influence macroeconomic objectives (price stability and full employment)?</li> <li>4. Why is it important for monetary policy to be independent?</li> <li>5. How does the ECB know, how to set interest rates? (strategies of monetary policy)</li> <li>6. Why did central banks engage in unconventional monetary policy during the last years?</li> </ol>		
Intended learning outcomes		
By completing this course, students receive a profound understanding of theory and practice of monetary policy. Next to a profound knowledge of monetary policy in general, students are able to form a critical opinion about the conduct of monetary policy by the European Central Bank and in part about the policy of other central banks.		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
--		
Teaching cycle		
--		
Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Bachelor' degree (1 major) Business Management and Economics (2009)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2013)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2008)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2010)</p> <p>Bachelor' degree (1 major) Economathematics (2009)</p> <p>Bachelor' degree (1 major) Economathematics (2012)</p> <p>Bachelor' degree (1 major) Economathematics (2008)</p> <p>Bachelor' degree (1 major) Business Information Systems (2014)</p> <p>Bachelor' degree (1 major) Business Information Systems (2013)</p> <p>Bachelor' degree (1 major) Business Information Systems (2009)</p>		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 22 / 97

Master's degree (1 major) China Business and Economics (2014)  
Master's degree (1 major) China Business and Economics (2012)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

<b>Module title</b>		<b>Abbreviation</b>
<b>Financial Accounting</b>		12-ExtUR-G-o82-mo1
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Business Taxation		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
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.		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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)		
<b>Allocation of places</b>		
Number of places: 640. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics), Wirtschaftsmathematik (Mathematics for Economics) and Wirtschaftsinformatik (Business Information Systems). The remaining places will be allocated to students of other subjects. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.		
<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Computer Science (2010) Bachelor' degree (1 major) Mathematics (2012) Bachelor' degree (1 major) Mathematics (2013) Bachelor' degree (1 major) Business Management and Economics (2009)		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 24 / 97



Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2008)

Module title		Abbreviation
<b>Seminar: Public Finance</b>		12-Fiwi-FS-082-m01
Module coordinator		Module offered by
holder of the Chair of Public Finance		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
<b>Contents</b>		
In this course, students will acquire an in-depth understanding of specific problems discussed in "Makroökonomik II" ("Macroeconomics II") and "Mikroökonomik III" ("Microeconomics III"). The course will use scientific economic journal articles in German and English language.		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
term paper (approx. 15 pages) and presentation (approx. 45 minutes), weighted 2:1		
<b>Allocation of places</b>		
Number of places: 15. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.		
<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012)		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 26 / 97

Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Forward and Reverse Business Engineering			12-FRBE-F-o82-mo1
Module coordinator		Module offered by	
Business Integration Prof. Thome		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			
<p>"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.</p> <p>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.</p>			
Intended learning outcomes			
<p>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.</p>			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
<p>Number of places: 50. 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) 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 the number of applications exceeds the number of available places, places will be allocated among applicants from within this group according to the respective FSB (subject-specific provisions) regarding Section 7 Subsection 4 ASPO (general academic and examination regulations). (4) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. (5) Within the groups according to (1) and (2), applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. (6) Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. (7) A waiting list will be maintained and places re-allocated as they become available.</p>			
Additional information			
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Workload			
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<b>Teaching cycle</b>
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)
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<b>Module appears in</b>
<p>Bachelor' degree (1 major) Computer Science (2010)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2009)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2008)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2010)</p> <p>Bachelor' degree (1 major) Econometrics (2009)</p> <p>Bachelor' degree (1 major) Econometrics (2008)</p> <p>Bachelor' degree (1 major) Business Information Systems (2009)</p> <p>Bachelor' degree (1 major) Business Information Systems (2008)</p> <p>Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)</p>

Module title			Abbreviation
Business Processes			12-GP-G-082-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	undergraduate	--	
Contents			
<p>This course is aimed at students of Wirtschaftsinformatik (Business Information Systems) and Wirtschaftswissenschaft (Business Management and Economics) interested in the topic. The course is divided up into two parts. In the theoretical part, students will acquire the necessary theoretical knowledge that will serve as a basis for the practical part. The practical exercise will present students with an opportunity to apply their newly acquired knowledge by working with an SAP Business ByDesign system on case studies on the model company Al-mika. In this context, the human resources, purchasing, sales, service, project management and finance departments will be dealt with.</p> <p>The course will introduce students to business processes of an ERP system (Enterprise Resource Planning) using the example of SAP Business ByDesign. In addition to the basic principles, students will also become familiar with the processes and functionalities.</p>			
Intended learning outcomes			
<p>After completing the course, the students will be able to</p> <ol style="list-style-type: none"><li>1. reflect technical principles and operational models of ERP systems,</li><li>2. understand the functionality of ERP systems and</li><li>3. perform and understand business processes within the ERP system SAP Business ByDesign.</li></ol>			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
<p>Wirtschaftsinformatik (Business Information Systems) Bachelor's (180 ECTS): no restrictions. Other degree programmes: minimum 15 places. More places will be available provided there is enough capacity. Should the number of applications from students of other subjects exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective subject; among applicants with the same number of ECTS credits, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot; applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.</p>			
Additional information			
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Workload			
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Teaching cycle			
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module appears in**

Bachelor' degree (1 major) Computer Science (2010)  
 Bachelor' degree (1 major) Business Management and Economics (2009)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Econometrics (2009)  
 Bachelor' degree (1 major) Econometrics (2012)  
 Bachelor' degree (1 major) Econometrics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Investment and Finance - Advanced Level			12-I&F-F-082-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management, Banking and Finance		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
Content: This course discusses the fundamental principles of corporate valuation, optimal asset allocation and optimal financial structuring.			
Outline of syllabus: 1. Choice under uncertainty 2. Portfolio selection 3. Main features of the capital market theory 4. Taxes and business financing 5. Agency theory and business financing			
Intended learning outcomes			
After completion of the module "Investment and financing for advanced" students will be able (i) to understand the basics of a rational investment and financing behavior under uncertainty; (ii) to explain the optimal asset allocation in theory and to solve several case studies; (iii) demonstrate an increased understanding of the fundamentals of the agency theory and the resulting problems of optimal financing structure.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
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Workload			
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Teaching cycle			
--			
Referred to in LPO I (examination regulations for teaching-degree programmes)			
--			
Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	
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Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2014)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
<b>Seminar: Investment and Finance</b>		12-I&F-FS-o82-m01
Module coordinator		Module offered by
holder of the Chair of Business Management, Banking and Finance		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
<b>Contents</b>		
This seminar deals with current topics of investments and finance. Students will be required to independently analyse a selected topic and to write a term paper. This term paper may be largely literature based or empirical or may be based on independent work with formal models. In addition, students will be required to deliver a talk on the topic.		
<b>Intended learning outcomes</b>		
After completing the seminar "Investments and Finance", the students acquired detailed knowledge of important fields of investments and finance. They are also able to process their research findings in a written assignment and to present their findings.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		

Module title			Abbreviation
Investment and Finance. An Introduction			12-I&F-G-082-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management, Banking and Finance		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
<p>Content:</p> <p>This course offers an introduction to principles of financial mathematics, several methods of capital budgeting and principles of financial economics.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"><li>1. Principles of financial mathematics</li><li>2. Fundamental concepts</li><li>3. Problems of investment and finance in one commodity world under certainty</li><li>4. Problems of investment and finance in one commodity world under uncertainty</li><li>5. Problems of investment and finance in many commodities world under uncertainty</li><li>6. Capital market and corporate financing in Germany</li></ol>			
Intended learning outcomes			
<p>After completing the course "Principles of Investments and Finance", the students will be able</p> <p>(i) to understand the fundamentals in financial mathematics and solve several problems, e.g. via the PV approach;</p> <p>(ii) to address the central problems in intertemporal allocation given different capital market scenarios;</p> <p>(iii) to budget and calculate the optimal useful life given static and dynamic investment approaches under the consideration of several other investment opportunities and the capital market scenario, especially the influence of taxes.</p>			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
<p>Number of places: 405. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics), Wirtschaftsmathematik (Mathematics for Economics) and Wirtschaftsinformatik (Business Information Systems). The remaining places will be allocated to students of other subjects. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.</p>			
Additional information			
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<b>Workload</b>
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<b>Teaching cycle</b>
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)
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<b>Module appears in</b>
<p>Bachelor' degree (1 major) Computer Science (2010)</p> <p>Bachelor' degree (1 major) Mathematics (2012)</p> <p>Bachelor' degree (1 major) Mathematics (2013)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2009)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2008)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2010)</p> <p>Bachelor' degree (1 major) Econometrics (2009)</p> <p>Bachelor' degree (1 major) Econometrics (2012)</p> <p>Bachelor' degree (1 major) Econometrics (2008)</p> <p>Bachelor' degree (1 major) Business Information Systems (2009)</p> <p>Bachelor' degree (1 major) Business Information Systems (2008)</p> <p>Master's degree (1 major) China Business and Economics (2014)</p> <p>Master's degree (1 major) China Business and Economics (2012)</p> <p>Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)</p>

Module title		Abbreviation
Innovation Management		12-IM-091-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		
<p>The course will provide students with an overview of essential topics of innovation management. Particular emphasis will be on the application of theoretical concepts to practical examples and cases. The course will develop the innovation process starting with the idea and ending with the market entry of an innovation. The course will consist of two core elements: 1. "Creating Value": how can companies create something new? and 2. "Profiting from Value": how can companies profit from innovations? The course will use practical examples from numerous industries such as world-class restaurants, music, consumer goods, electricity or the software industry.</p>		
Intended learning outcomes		
<p>At the end of the module students are able to understand:</p> <ul style="list-style-type: none"> <li>• The importance of innovations</li> <li>• The sources of innovations</li> <li>• The New Product Development process</li> <li>• The roles in the innovation process</li> <li>• The importance of intellectual property rights</li> <li>• How innovations diffuse in the market</li> </ul>		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
<p>written examination (approx. 60 minutes) Language of assessment: German, English</p>		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Bachelor' degree (1 major) Business Management and Economics (2009)            Bachelor' degree (1 major) Business Management and Economics (2013)            Bachelor' degree (1 major) Business Management and Economics (2010)            Bachelor' degree (1 major) Economathematics (2009)            Bachelor' degree (1 major) Economathematics (2012)            Bachelor' degree (1 major) Economathematics (2008)            Bachelor' degree (1 major) Business Information Systems (2014)            Bachelor' degree (1 major) Business Information Systems (2013)</p>		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 37 / 97

Bachelor' degree (1 major) Business Information Systems (2009)  
Master's degree (1 major) Media Communication (2014)  
Master's degree (1 major) Media Communication (2013)  
Master's degree (1 major) China Business and Economics (2014)  
Master's degree (1 major) China Business and Economics (2012)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
European Integration		12-Integ-F-082-m01
Module coordinator		Module offered by
holder of the Chair of Economic Order and Social Policy		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
The course analyses the impacts the proceeding economic integration in Europe has on goods and factor markets. Several models are presented to illustrate the subsequent changes. During exercises, students will consolidate the knowledge they acquired in the lecture.		
Intended learning outcomes		
The students understand the impacts of the European Integration and of globalization in general. They are able to illustrate these impacts using the models presented in the lecture and to evaluate them in an economic manner.		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2014) Bachelor' degree (1 major) Business Information Systems (2013) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor' degree (1 major) Business Information Systems (2008) Bachelor' degree (1 major) Political and Social Studies (2008) Bachelor' degree (1 major) Political and Social Studies (2011) Master's degree (1 major) China Business and Economics (2014) Master's degree (1 major) China Business and Economics (2012)		
minor in a Bachelor's degree programme Business Management and Economics (2010)		page 39 / 97

Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)



Module title		Abbreviation
International Trade		12-IntH-092-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	--
<b>Contents</b>		
This module will discuss explanations of international trade.		
<b>Intended learning outcomes</b>		
German intended learning outcomes available but not translated yet.		
Die Studierenden können die Bestimmungsgründe des internationalen Handels erklären und ihre sektoralen und gesamtwirtschaftlichen Auswirkungen einschätzen.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes) Language of assessment: German, English		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Economathematics (2012) Master's degree (1 major) China Business and Economics (2014) Master's degree (1 major) China Business and Economics (2012) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		

Module title			Abbreviation
Managerial Accounting			12-IntUR-G-o82-mo1
Module coordinator		Module offered by	
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
<p>Content:</p> <p>This course offers an introduction to aims and methods of managerial accounting (cost accounting).</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"><li>1. Managerial accounting and financial accounting</li><li>2. Managerial accounting: basic terms</li><li>3. Different types of costs</li><li>4. Cost centre accounting based on total costs</li><li>5. Job costing based on total costs</li><li>6. Cost centre accounting and job costing based on direct/variable costs</li><li>7. Budgeting and cost-variance analysis</li><li>8. Cost-volume-profit analysis</li><li>9. Cost information and operating decisions</li></ol> <p>Reading:</p> <p>Coenenberg/Fischer/Günther: Kostenrechnung und Kostenanalyse, Stuttgart.</p> <p>Friedl/Hofmann/Pedell: Kostenrechnung. Eine entscheidungsorientierte Einführung.</p> <p>(most recent editions)</p>			
Intended learning outcomes			
<p>After completing the course "Management Accounting and Control", the students will be able to</p> <p>(i) set out the responsibilities of the company's internal accounting and control;</p> <p>(ii) define the central concepts of internal enterprise computing restriction and control and assign case studies the terms;</p> <p>(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.</p>			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
<p>Number of places: 640. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics), Wirtschaftsmathematik (Mathematics for Economics) and Wirtschaftsinformatik (Business Information Systems). The remaining places will be allocated to students of other subjects. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who al-</p>			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	
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ready have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.

**Additional information**

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**Workload**

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**Teaching cycle**

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

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**Module appears in**

Bachelor' degree (1 major) Computer Science (2010)  
 Bachelor' degree (1 major) Mathematics (2012)  
 Bachelor' degree (1 major) Mathematics (2013)  
 Bachelor' degree (1 major) Business Management and Economics (2009)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2008)

Module title		Abbreviation
<b>Business Cycles and Stabilization Policy</b>		12-Konj1-F-o82-m01
Module coordinator		Module offered by
holder of the Chair of Monetary Policy and International Economics		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
<p>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.</p>		
Intended learning outcomes		
<p>The course offers an introduction into a vast array of analytical tools. Students</p> <ul style="list-style-type: none"> <li>(i) are exposed to 1st and 2nd order difference equations and learn how to solve them;</li> <li>(ii) learn how business cycle indicator are constructed;</li> <li>(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.</li> </ul>		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
--		
Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Bachelor' degree (1 major) Business Management and Economics (2009)          Bachelor' degree (1 major) Business Management and Economics (2008)          Bachelor' degree (1 major) Business Management and Economics (2010)          Bachelor' degree (1 major) Economathematics (2009)          Bachelor' degree (1 major) Economathematics (2012)          Bachelor' degree (1 major) Economathematics (2008)          Bachelor' degree (1 major) Business Information Systems (2009)          Master's degree (1 major) China Business and Economics (2014)</p>		

Master's degree (1 major) China Business and Economics (2012)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Cost Accounting for Decision Making and Control			12-KR-091-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management, Controlling and Accounting		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
First, this module will discuss basic principles of accounting such as full and direct costing as well as cost and performance accounting in the context of decision making. The course will then focus on decision-making processes (break-even analysis, short-term production planning and pricing decisions) and internal control calculations (the role of controls; deviation analyses).			
Intended learning outcomes			
This module provides competences in order to apply systems of full- and direct costing, cost and performance accounting with regard to decision-making and internal control processes. The goal is to promote analytical thinking and problem-solving abilities by analyses of complex problem structures.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
--			
Additional information			
--			
Workload			
--			
Teaching cycle			
--			
Referred to in LPO I (examination regulations for teaching-degree programmes)			
--			
Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2007) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2014) Bachelor' degree (1 major) Business Information Systems (2013) Bachelor' degree (1 major) Business Information Systems (2007) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor' degree (1 major) Business Information Systems (2008)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	
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Master's degree (1 major) China Business and Economics (2014)  
Master's degree (1 major) China Business and Economics (2012)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
Market Research		12-MaFo-F-o82-m01
Module coordinator		Module offered by
holder of the Chair of Business Administration and Marketing		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
<b>Contents</b>		
This module will acquaint students with modern methods of market research as well as multivariate statistical methods and will thus equip them with the skills necessary to independently conduct practical and empirical scientific studies.		
<b>Intended learning outcomes</b>		
German intended learning outcomes available but not translated yet.		
Die Studierenden verfügen über Kenntnisse moderner Marktforschungsmethoden und multivariater statistischer Verfahren zur eigenständigen Durchführung von praktischen und wissenschaftlichen empirischen Studien.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2014) Bachelor' degree (1 major) Business Information Systems (2013) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor' degree (1 major) Business Information Systems (2008) Master's degree (1 major) China Business and Economics (2014) Master's degree (1 major) China Business and Economics (2012)		
minor in a Bachelor's degree programme Business Management and Economics (2010)		page 48 / 97



Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Introduction to Market-Oriented Management			12-Mark-G-o82-m01
Module coordinator		Module offered by	
holder of the Chair of Business Administration and Marketing		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
<p>Description</p> <p>In this module, students will acquire the theoretical foundations of market-oriented management.</p> <p>Content:</p> <p>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.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"><li>1. Marketing, entrepreneurship and business management</li><li>2. Explanations of consumer behaviour</li><li>3. Fundamentals of market research</li><li>4. Strategic marketing; marketing tools</li><li>5. Corporate social responsibility versus creating shared value</li></ol> <p>Reading:</p> <p>Foscht, T. / Swoboda, B.: Käuferverhalten: Grundlagen -- Perspektiven -- Anwendungen, 4th revised and exp. ed., Wiesbaden 2011.</p> <p>Homburg, Ch.: Grundlagen des Marketingmanagements: Einführung in Strategie, Instrumente, Umsetzung und Unternehmensführung, 4th revised and exp. ed., Wiesbaden 2012.</p> <p>Homburg, Ch.: Grundlagen des Marketingmanagements: Einführung in Strategie, Instrumente, Umsetzung und Unternehmensführung, 3rd ed., Wiesbaden, 2012a.</p> <p>Kroeber-Riel, W. / Weinberg, P.: Konsumentenverhalten, 9th ed., Munich 2009.</p> <p>Meffert, H. / Burman, Ch / Kirchgeorg, M.: Marketing -- Grundlagen marktorientierter Unternehmensführung: Konzepte -- Instrumente -- Praxisbeispiele, 11th revised and exp. ed., Wiesbaden 2012.</p> <p>Meffert, H. / Burman, Ch / Becker, Ch.: Internationales Marketing-Management -- Ein markenorientierter Ansatz, 4th ed., Stuttgart 2010.</p> <p>Meyer, M.: Ökonomische Organisation der Industrie: Netzwerkarrangements zwischen Markt und Unternehmung, Wiesbaden 1995.</p> <p>Porter, M. E.: Wettbewerbsvorteile -- Spitzenleistungen erreichen und behaupten, 8th ed., Campus Frankfurt / New York 2014. (Original: Porter, M.: Competitive Advantage, New York 1985.)</p> <p>Simon, H. / Fassnacht, M.: Preismanagement, Strategie -- Analyse -- Entscheidung -- Umsetzung, 3rd ed., Wiesbaden 2009.</p>			
Intended learning outcomes			
The students have a basic understanding of business management and are able to classify the knowledge systematically. In addition, they can use the acquired knowledge solve and identify the conventional problem fields of business management.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			

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

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 405. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics), Wirtschaftsmathematik (Mathematics for Economics) and Wirtschaftsinformatik (Business Information Systems). The remaining places will be allocated to students of other subjects. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.

**Additional information**

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**Workload**

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**Teaching cycle**

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

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**Module appears in**

Bachelor' degree (1 major) Mathematics (2012)  
Bachelor' degree (1 major) Mathematics (2013)  
Bachelor' degree (1 major) Business Management and Economics (2009)  
Bachelor' degree (1 major) Business Management and Economics (2008)  
Bachelor' degree (1 major) Business Management and Economics (2010)  
Bachelor' degree (1 major) Economathematics (2009)  
Bachelor' degree (1 major) Economathematics (2012)  
Bachelor' degree (1 major) Economathematics (2008)  
Bachelor' degree (1 major) Business Information Systems (2009)  
Bachelor' degree (1 major) Business Information Systems (2008)  
Master's degree (1 major) China Business and Economics (2014)  
Master's degree (1 major) China Business and Economics (2012)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2008)

Module title		Abbreviation
Microeconomics 3		12-Mik3-F-082-m01
Module coordinator		Module offered by
holder of the Chair of Public Finance		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
<b>Contents</b>		
<p>Description:</p> <p>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.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. Allocative foundations of welfare economics</li> <li>2. External effects</li> <li>3. Public goods</li> </ol>		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2014)		

Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
Introduction to Economics - Minor		12-NF-EVWL-102-m01
Module coordinator		Module offered by
holder of the Chair of Monetary Policy and International Economics		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
<p>The course deals with the following topics:</p> <ol style="list-style-type: none"> <li>1. Economics shows how markets function</li> <li>2. The division of labour is the basis of our wealth</li> <li>3. The market in action</li> <li>4. Monopolies and cartels endanger market economies</li> <li>5. The labour market and the role of unions</li> <li>6. The government's role in a social market economy</li> <li>7. Governmental redistribution guarantees the social balance in a market economy</li> <li>8. Environmental policy and the government's allocation function</li> <li>9. Objectives and agents in the macro economy</li> <li>10. How do aggregate supply and demand come into equilibrium?</li> <li>11. The role of fiscal policy</li> <li>12. How does a central bank stabilise aggregate demand by setting interest rates?</li> </ol>		
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 + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		

<b>Module title</b>		<b>Abbreviation</b>
<b>Macroeconomics - Minor</b>		12-NF-Mak-102-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Monetary Policy and International Economics		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
<p>The course provides a basic understanding of the driving forces behind business cycles and growth processes and discusses approaches for a sensible economic policy. After a brief introduction to national accounts, the short and medium-term effects of fiscal and monetary policies on goods and money markets in closed as well as open economies are discussed. In this context, the volatility of macroeconomic variables such as GDP, interest rates, inflation and unemployment are analysed in the economic cycle. In addition, the determinants of long-term economic growth and causes of international differences in living standards are examined. Here, the course will focus on recent developments such as monetary and fiscal policy in the euro area.</p>		
<b>Intended learning outcomes</b>		
<p>Analytisches Verständnis von grundlegenden makroökonomischen Modellen. Einblicke in die Wirkungsweise wirtschaftspolitischer Maßnahmen und die Fähigkeit eigenständige fundiert Analysen zu makroökonomischen Themenkomplexen zu erstellen.</p>		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		

Module title			Abbreviation
Microeconomics - Minor			12-NF-Mik-102-m01
Module coordinator		Module offered by	
holder of the Chair of Monetary Policy and International Economics		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
From an economic point of view, the lecture will acquaint students with how consumers and companies make decisions (consumption, labour demand, production decision). Starting with a brief introduction to the theory of preferences, the course will discuss the optimal consumption decision of private households and derive the resulting demand for goods. Following a vivid introduction to the theory of production, the supply of goods of companies will be determined. The equilibrium defined by the two optimisation processes will be analysed with regard to its efficiency characteristics. The course will discuss the effects of market imperfections on the decentralised equilibrium and will provide students with a brief insight into game theory and the theory of insurance markets. In addition, topics such decisions under risk and risky asset markets will be discussed.			
Intended learning outcomes			
Students are enabled to make up their mind on economic policy measures, like government interventions due to monopoly power or tax measures. Basic solution concepts are introduced for a vast array of microeconomic problems at a basic level.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
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Workload			
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Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)			



Module title		Abbreviation
Human Resource Management & Organizational Theory		12-P&O-F-082-m01
Module coordinator		Module offered by
holder of the Chair for Human Resource Management and Organisation		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
<b>Contents</b>		
The lecture "Personal und Organisation" ("Human Resources Management and Organisation") presents and discusses basic theories, estimation techniques and empirical results from the area of personnel economics and organisation. Reading list to be provided during lecture		
<b>Intended learning outcomes</b>		
The aim of the lecture is to enable students to understand and apply basic theories, estimation techniques and empirical results in the area personnel economics and organisation on the basis of text books and scientific literature.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2014) Bachelor' degree (1 major) Business Information Systems (2013) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor' degree (1 major) Business Information Systems (2008) Master's degree (1 major) Media Communication (2014) Master's degree (1 major) Media Communication (2013)		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 57 / 97

Master's degree (1 major) China Business and Economics (2014)  
Master's degree (1 major) China Business and Economics (2012)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Workshop Corporate Planning			12-PU-092-m01
Module coordinator		Module offered by	
holder of the Chair of Business Administration and Marketing		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
<p>This module will equip students with the theoretical and practical background for founding a business. The course will focus on the business plan comprising the development of a novel and innovative business idea, a related customer potential and competition analysis, a marketing plan, an implementation schedule as well as a strategy concept/business model and an opportunities and threats analysis. The course will provide students with an opportunity to develop, over the course of one semester, a business plan or business concept for a business idea (either given or of their own choice). The course will use a combination of lectures and team exercises. Students will be expected to complete the largest part of the work on the business plan for their business idea independently between seminar sessions, either alone or in teams.</p>			
Intended learning outcomes			
<p>German intended learning outcomes available but not translated yet.</p> <p>- Sensibilisierung der Studierenden für eine unternehmerische Perspektive und Erwerb unternehmerischer Handlungskompetenzen. - Erwerb von Fähigkeiten und Kompetenzen, die zur Erstellung eines Geschäftskonzeptes (Business Plan) notwendig sind: ? Detaillierte Kenntnisse zum Aufbau/zur Struktur und den Inhalten eines Businessplans. ? Verfassen eines Businessplans im "Gründerteam" anhand einer selbst gewählten Geschäftsidee. ? Vorbereitung einer Gründung eines Unternehmens mittels Businessplans. ? Ausarbeitung einer Kunden- und Wettbewerbsanalyse; Erstellung eines Marketingplans, eines plausiblen Finanzplans, eines Management- bzw. Realisierungsfahrplans sowie eines Strategiekonzepts bzw. Geschäftsmodells und einer Chancen-Risiken Analyse. ? Die Befähigung, allein oder mit Partnern ein Unternehmen zu gründen. - Kenntnis von Methoden und Instrumenten, die eine Führungskraft eines Unternehmens benötigt. - Selbständiges Arbeiten und Recherchieren sowie Kunden- und Experteninterviews. - Vorbereitung von Präsentationsunterlagen sowie Präsentation des Gründungsvorhabens unter "realen Kapitalgeber-Bedingungen". - Arbeiten im Team/Gruppenarbeit.</p>			
Courses (type, number of weekly contact hours, language — if other than German)			
S (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes) and assignment to be completed at home (business plan, approx. 30 pages), weighted 2:1			
Allocation of places			
<p>Number of places: 25. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.</p>			
Additional information			
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minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 59 / 97

<b>Workload</b>
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<b>Teaching cycle</b>
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)
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<b>Module appears in</b>
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2007) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Business Information Systems (2009) Master's degree (1 major) China Business and Economics (2014) Master's degree (1 major) China Business and Economics (2012) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Economic Basics of Risk Management			12-Risk-082-m01
Module coordinator		Module offered by	
holder of the Chair for Economics, 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			
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 + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
--			
Additional information			
--			
Workload			
--			
Teaching cycle			
--			
Referred to in LPO I (examination regulations for teaching-degree programmes)			
--			
Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2007) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	
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Bachelor' degree (1 major) Business Information Systems (2014)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) Business Management (2013)  
 Master's degree (1 major) Business Management (2011)  
 Master's degree (1 major) Business Management (2010)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
<b>Competition and Strategy 1</b>		12-S&W1-F-082-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		
<p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>Static games with complete information <ul style="list-style-type: none"> <li>- Concept of a game</li> <li>- Solution concepts and the Nash equilibrium</li> <li>- Continuous strategy sets</li> <li>- Nash equilibrium in mixed strategies</li> </ul> </li> <li>Dynamic games with complete information <ul style="list-style-type: none"> <li>- Subgame perfect Nash equilibrium</li> <li>- Repeated games</li> </ul> </li> <li>Static games with incomplete information: Bayesian Nash equilibrium</li> <li>Dynamic games with incomplete information <ul style="list-style-type: none"> <li>- Perfect Bayesian Nash equilibrium</li> <li>- Signaling games</li> </ul> </li> </ol>		
Intended learning outcomes		
<p>Students which complete this course will be able to</p> <ol style="list-style-type: none"> <li>explain different equilibrium concepts (Nash equilibrium, subgame perfect equilibrium, bayesian equilibrium, perfect bayesian equilibrium);</li> <li>explain for which kind of strategic situation each of these equilibrium concepts were developed;</li> <li>apply these concepts to simple realistic strategic situations;</li> <li>choose the appropriate equilibrium concept which fits best to a given strategic situation.</li> </ol>		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Bachelor' degree (1 major) Business Management and Economics (2009)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2008)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2010)</p>		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 63 / 97

Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) Business Information Systems (2010)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)



Module title		Abbreviation
<b>Competition and Strategy 2</b>		12-S&W2-F-o82-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		
<p>Content:</p> <p>German and European Competition Policy illustrated by real world cases of the Competition Protection Office.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. History of economic thought on competition and mission statements</li> <li>2. Overview of German and European competition law</li> <li>3. Fundamentals of industrial economics</li> <li>4. Classic cartels</li> <li>5. Tacit collusion</li> <li>6. Horizontal mergers</li> <li>7. Joint ventures</li> <li>8. Abuse of dominant positions: price level</li> <li>9. Abuse of dominant positions: price discrimination</li> <li>10. Vertical restraints</li> <li>11. Vertical mergers</li> </ol> <p>Reading:</p> <p>Schulz: Wettbewerbspolitik, Tübingen.</p>		
Intended learning outcomes		
<p>After completing the course students are able to</p> <p>(i) recognize the potential of lessening competition due to certain practices by firms;</p> <p>(ii) argue by using results from industrial economics why certain practices hinder competition;</p> <p>(iii) understand decisions of the Bundeskartellamt and of the European Commission and evaluate such decisions from an economic point of view.</p>		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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### Module appears in

Bachelor' degree (1 major) Business Management and Economics (2009)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) Business Information Systems (2010)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
Competition and Strategy 3		12-S&W3-F-o82-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		
<p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. Repetition of micro skills <ul style="list-style-type: none"> <li>- Definitions and basic concepts</li> <li>- Market analysis</li> </ul> </li> <li>2. Introduction to regulation theory <ul style="list-style-type: none"> <li>- The regulatory process</li> <li>- The natural monopoly</li> <li>- Optimal pricing of natural monopoly</li> <li>- Privatisation</li> </ul> </li> <li>3. Practice of economic regulation <ul style="list-style-type: none"> <li>- Past and recent experience in Europe and around the world</li> <li>- Analysis of selected naturally monopolistic markets</li> </ul> </li> </ol> <p>This course will be taught in English.</p>		
Intended learning outcomes		
<p>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.</p> <p>Upon successful completion of this module the students will</p> <ol style="list-style-type: none"> <li>(i) acquire an understanding of the underlying reasons why some markets cannot be made competitive;</li> <li>(ii) acquire a knowledge of the economic principles that lie behind the application of competition policy and utility regulation;</li> <li>(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;</li> <li>(iv) learn from the practical experiences of market regulation and deregulation of the last 20-30 years.</li> </ol>		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module appears in**

Bachelor' degree (1 major) Business Management and Economics (2009)  
 Bachelor' degree (1 major) Business Management and Economics (2007)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Econometrics (2009)  
 Bachelor' degree (1 major) Econometrics (2012)  
 Bachelor' degree (1 major) Econometrics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
<b>Seminar: Competition and Strategy</b>		12-S&W3-FS-o82-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	--
<b>Contents</b>		
This course covers selected topics from the field of industrial economics. Students will be expected to independently work on a topic, submit a written piece of work and present their findings orally.		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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		
<b>Allocation of places</b>		
Number of places: 15. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.		
<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2009) Master's degree (1 major) China Business and Economics (2014)		

Master's degree (1 major) China Business and Economics (2012)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

<b>Module title</b>		<b>Abbreviation</b>
<b>Supply Chain Management</b>		12-SCM-F-092-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Logistics and Quantitative Methods		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
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.		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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)		
<b>Allocation of places</b>		
Number of places: 30. 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 the number of applications from Bachelor's students of Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) exceeds the number of available places, places will be allocated among applicants from this group according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. (4) When places are allocated in accordance with (2) and the number of applications from students of other subjects exceeds the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. (5) Within the groups according to (1) and (2), applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. (6) Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. (7) A waiting list will be maintained and places re-allocated as they become available.		
<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)
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<b>Module appears in</b>
<p>Bachelor' degree (1 major) Economathematics (2012)</p> <p>Bachelor' degree (1 major) Business Information Systems (2009)</p> <p>Master's degree (1 major) China Business and Economics (2014)</p> <p>Master's degree (1 major) China Business and Economics (2012)</p> <p>Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)</p>



Module title			Abbreviation
Business Taxation 1: An Introduction to Tax Law & Tax Planning			12-St1-F-082-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management and Business Taxation		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 module will introduce students to the field of business taxation. It will provide an overview of German tax law and will analyse tax effects on economic decisions in standard models for investment and financing decisions.			
Intended learning outcomes			
Students get an overview of the German tax law and they acquire the ability to recognize and understand the effect of taxation in fundamental economic decisions. Therefore, the module is recommended also for students who don't want to specialize in finance and accounting but rather in management studies.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
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Workload			
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Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2014) Bachelor' degree (1 major) Business Information Systems (2013) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor' degree (1 major) Business Information Systems (2008) Master's degree (1 major) China Business and Economics (2014) Master's degree (1 major) China Business and Economics (2012) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	
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Module title			Abbreviation
Business Taxation 2: The Taxation of Income in Germany			12-St2-F-082-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management and Business Taxation		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			
In this module, students will acquire an in-depth knowledge of the system of income taxation in Germany which consists of personal income tax, corporate income tax and trade tax, a special income tax on business income.			
Intended learning outcomes			
Students acquire in-depth knowledge of the system of income taxation in Germany. They are able to solve practical problems of medium to high complexity in this filed by means of the tax code, other legal texts and secondary literature.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 120 minutes)			
Allocation of places			
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Additional information			
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Workload			
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Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009)			
Bachelor' degree (1 major) Business Management and Economics (2008)			
Bachelor' degree (1 major) Business Management and Economics (2010)			
Bachelor' degree (1 major) Economathematics (2009)			
Bachelor' degree (1 major) Economathematics (2008)			
Bachelor' degree (1 major) Business Information Systems (2009)			
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)			

<b>Module title</b>		<b>Abbreviation</b>
<b>Business Taxation 3: Tax Accounting</b>		12-St3-F-o82-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Business Taxation		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
Introduction to German value added tax.		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		

Module title			Abbreviation
Entrepreneurship and Management			12-U&UF-F-o82-m01
Module coordinator		Module offered by	
holder of the Chair of Business Administration and Marketing		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
<p>Description:</p> <p>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.</p> <p>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.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"><li>1. Business and strategy in economic theory</li><li>2. Business plan as a strategy concept</li><li>3. Stakeholder management and responsible leadership</li><li>4. Stakeholder value, shareholder value and creating shared value</li></ol>			
Intended learning outcomes			
Students will gain profound knowledge of basics in business as well as basics in different approaches in corporate management. Furthermore the students will get an overview of the main tools to create a business plan.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
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Workload			
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Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 76 / 97

Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Business Valuation between Financial Mathematics and Data on Capital Market			12-UBW-F-082-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management, Banking and Finance		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
Content: This course deals with the "objectified corporate valuation" of public companies, the components of the discount rate and the mathematical structure of the DCF methods.			
Outline of syllabus: 1. Introduction 2. Uncertainty as the central problem in the valuation of a company 3. Estimation of surpluses: accuracy and consistency 4. Risk free rate: capitalised value under certainty applying different interest rate structures 5. The risk premium: identification of the relevant risk and its equivalence for valuation object and alternative investment 6. Different discounted cash flow valuation methods: formal foundations and economic principles			
Intended learning outcomes			
After completion of the module "Business valuation between Financial Mathematics and capital market data" students can (i) understand the modern process of objectified business valuation theory; (ii) examine submitted reviews according to consistent application of these methods.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
--			
Additional information			
--			
Workload			
--			
Teaching cycle			
--			
Referred to in LPO I (examination regulations for teaching-degree programmes)			
--			
Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010)			

Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2014)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
<b>Seminar: Foundation and Corporate Growth</b>		12-UG-FS-091-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	--
<b>Contents</b>		
Seminar on entrepreneurship and corporate growth. Topics will vary and may include the relationship between entrepreneurship, innovation management and sustainability, university entrepreneurship and technology transfer.		
<b>Intended learning outcomes</b>		
German intended learning outcomes available but not translated yet.		
Die Studierenden beherrschen es, sich vertieft in ein Themenfeld aus dem Bereich Unternehmensgründung und Unternehmenswachstum einzuarbeiten und dieses schriftlich darzustellen. Sie haben Kenntnisse in der Durchführung von Literaturrecherche sowie auch im Verfassen einer inhaltlich und formal wissenschaftlichen Maßstäben entsprechenden Seminararbeit. Durch das Erstellen der Seminararbeit besitzen die Studierenden auch generische Kompetenzen und Qualifikationen, wie sie in einer Vielzahl von beruflichen Kontexten immer wieder relevant werden.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
term paper (approx. 15 to 20 pages) and presentation (approx. 20 to 30 minutes), weighted 2:1 Language of assessment: German or English		
<b>Allocation of places</b>		
Number of places: 20. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.		
<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009)		
minor in a Bachelor's degree programme Business Management and Economics (2010)	JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	page 80 / 97



Bachelor' degree (1 major) Business Management and Economics (2007)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

<b>Module title</b>		<b>Abbreviation</b>
<b>Sales Controlling &amp; Management</b>		12-VeCo-092-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management, Controlling and Accounting		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	Registration for assessment: as specified.
<b>Contents</b>		
The focus of the lecture is the support of sales management by controlling. The course covers the positioning of sales and sales management with a special emphasis on B2B sales of IT companies and the position of sales controlling as a subset of overall controlling in different business organisations. The course discusses basic requirements of an ideal support of sales by controlling as well as possible elements with which this support function can be realised, such as management information systems, target management and customer relationship management.		
<b>Intended learning outcomes</b>		
Knowledge about the practice of working in sales management and the associated sales is acquired. By displaying theoretical tools to support sales management by the controlling and the balance with the reality in companies, participants further acquire skills to evaluate the possible use of sales management tools in practice.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
term paper (approx. 20 pages) and written examination (approx. 60 minutes), weighted 2:1		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
--		
<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2007) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		

Module title		Abbreviation
<b>Seminar: Economic Policy</b>		12-VWL1-FS-082-m01
Module coordinator		Module offered by
holder of the Chair of Monetary Policy and International Economics		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
<b>Contents</b>		
Acquiring an in-depth understanding of specific problems of macroeconomics.		
<b>Intended learning outcomes</b>		
After the seminar, students can (i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work; (ii) create, present and defend a scientific paper; (iii) deal with the working papers of other participants; (iv) prepare better for the processing of the bachelor thesis.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
term paper (approx. 15 pages) and presentation (approx. 45 minutes), weighted 2:1		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		

Module title		Abbreviation
<b>Seminar: Information Technologies</b>		12-Wiinf-FS-082-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	undergraduate	--
Contents		
<p>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.</p> <p>Reading: will vary according to topic</p>		
Intended learning outcomes		
<p>After completing the course "Wirtschaftsinformatik-Seminar", students will be able to</p> <ol style="list-style-type: none"> <li>1. understand the fundamentals of scientific literature reviews;</li> <li>2. integrate elaborated content in a scientific thesis;</li> <li>3. create presentations independently.</li> </ol>		
Courses (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)		
term paper (20 pages) and presentation (approx. 20 minutes), weighted 2:1		
Allocation of places		
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Additional information		
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Workload		
--		
Teaching cycle		
--		
Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Bachelor' degree (1 major) Business Management and Economics (2009)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2008)</p> <p>Bachelor' degree (1 major) Business Management and Economics (2010)</p> <p>Bachelor' degree (1 major) Economathematics (2009)</p> <p>Bachelor' degree (1 major) Economathematics (2008)</p> <p>Bachelor' degree (1 major) Business Information Systems (2009)</p> <p>Bachelor' degree (1 major) Business Information Systems (2008)</p> <p>Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)</p>		

Module title		Abbreviation
<b>Seminar: Information Technologies</b>		12-Wiinf-FS-092-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	undergraduate	Admission prerequisite to assessment: academic requirements to be met: regular attendance of courses (minimum 70%).
<b>Contents</b>		
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		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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		
<b>Allocation of places</b>		
Wirtschaftsinformatik (Business Information Systems) Bachelor's (180 ECTS): no restrictions. Other degree programmes: minimum 15 places. More places will be available provided there is enough capacity. Should the number of applications from students of other subjects exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective subject; among applicants with the same number of ECTS credits, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot; applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.		
<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
minor in a Bachelor's degree programme Business Management and Economics (2010)		
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Bachelor' degree (1 major) Business Management and Economics (2013)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title		Abbreviation
Introduction to Economic Policy		12-WiPo-G-o82-m01
Module coordinator		Module offered by
holder of the Chair of Economic Order and Social Policy		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		
<p>Description:</p> <p>The course consists of six chapters. The first chapter illustrates what economists have in mind when referring to the term "economic policy" and discusses its objectives, means and institutions. The following chapters deal with the objectives that are set out in the German "Gesetz zur Förderung der Stabilität und des Wachstums der Wirtschaft" ("Law for Promoting Stability and Growth of the Economy") of 1967. Each chapter uses current macroeconomic data to evaluate the degree to which the particular objective is achieved, discusses the reasons of possible problems and demonstrates actions the government may take to cure the problems.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>Introduction <ul style="list-style-type: none"> <li>-What is "Economic Policy"?</li> <li>- Objectives of economic policy</li> <li>- Instruments of economic policy</li> <li>- Institutions of economic policy</li> </ul> </li> <li>Full employment <ul style="list-style-type: none"> <li>- Empirics: The status quo of the labour market</li> <li>- Reasons for unemployment</li> <li>- Cure for labour market problems</li> </ul> </li> <li>Price level stability <ul style="list-style-type: none"> <li>- Empirics: inflation, deflation or price stability?</li> <li>- Reasons for inflation and deflation</li> <li>- Cure for price instability</li> <li>- The contradicting relationship between full employment and stable prices</li> </ul> </li> <li>Business cycles and economic growth <ul style="list-style-type: none"> <li>- Empirics: current situation of the world economy and long-term economic growth</li> <li>- Reasons for cyclical fluctuations and determinants of economic growth</li> <li>- Cure for macroeconomic instabilities and means to facilitate economic growth</li> </ul> </li> <li>Balance in foreign trade <ul style="list-style-type: none"> <li>- Empirics: balances of payments of Germany, Europe and the World</li> <li>- Reasons for macroeconomic imbalances</li> <li>- Cure for instabilities in foreign trade</li> </ul> </li> <li>Income distribution <ul style="list-style-type: none"> <li>- Empirics: the distribution of incomes and its historical development</li> <li>- Reasons for an increase in income inequality</li> <li>- Cure for inequality and redistribution</li> </ul> </li> </ol>		
Intended learning outcomes		
<p>The students gain a basic understanding of the role of the state in national and international economies. Based on a number of macroeconomic models (AS/AD, IS/LM, phillips curve, labor market equilibria, Solow model, Beveridge curve, etc.), students study the ability of the state to influence national and global economies. Students learn to assess in which situations such influence can be welfare-enhancing and under which circumstances governmental interventions may be harmful. After successful completion of the course, students are able to analyze concrete economic situations and to develop policy options of the state. In addition, students have learned to assess the situation of a country on the basis of empirical macroeconomic data and to explain the particular problems based on different models.</p>		
minor in a Bachelor's degree programme Business Management and Economics (2010)		page 87 / 97

<b>Courses</b> (type, number of weekly contact hours, language — if other than German)
V + Ü (no information on SWS (weekly contact hours) and course language available)
<b>Method of assessment</b> (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)
<b>Allocation of places</b>
Number of places: 405. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics), Wirtschaftsmathematik (Mathematics for Economics) and Wirtschaftsinformatik (Business Information Systems). The remaining places will be allocated to students of other subjects. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.
<b>Additional information</b>
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<b>Workload</b>
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<b>Teaching cycle</b>
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)
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<b>Module appears in</b>
Bachelor' degree (1 major) Mathematics (2012) Bachelor' degree (1 major) Mathematics (2013) Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2012) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor' degree (1 major) Business Information Systems (2008) Bachelor' degree (1 major) Political and Social Studies (2008) Bachelor' degree (1 major) Political and Social Studies (2011) Master's degree (1 major) China Business and Economics (2014) Master's degree (1 major) China Business and Economics (2012) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2008)



Module title			Abbreviation
Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)			12-Wipr1-F-o82-m01
Module coordinator		Module offered by	
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
<p>Content: This module is based on introductory courses in the areas of financial and managerial accounting and includes essential aspects of corporate financial accounting. It delivers a systematic presentation and interpretation of financial reporting standards according to the Handelsgesetzbuch (German Commercial Code, HGB) and International Financial Reporting Standards (IFRS). In addition, it introduces students to financial statement analysis methods.</p> <p>Outline of syllabus: Fundamentals of financial statements; purpose and basic assumptions of financial accounting; recognition, valuation and presentation of assets, liabilities and equity; financial statement analysis.</p> <p>Reading: Baetge, J./Kirsch, H.-J./Thiele, St.: Bilanzen, Düsseldorf. Coenenberg, A.G.: Jahresabschluss und Jahresabschlussanalyse, Stuttgart. Heuser, P.J./Dörschell, A.: IFRS Handbuch, Cologne 2012. Most recent editions.</p>			
Intended learning outcomes			
The students have a deeper understanding of business fundamentals in accounting according to national (HGB) and international (IFRS) principles. They can systematically arrange and play with the knowledge and apply the acquired knowledge, i.e. resolve accounting and financial statement analysis problems of medium difficulty.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
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Workload			
--			
Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
--			
Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010)			

Bachelor' degree (1 major) Econometrics (2009)  
 Bachelor' degree (1 major) Econometrics (2012)  
 Bachelor' degree (1 major) Econometrics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2014)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Bachelor' degree (1 major) Business Information Systems (2008)  
 Master's degree (1 major) Business Management (2013)  
 Master's degree (1 major) Business Management (2011)  
 Master's degree (1 major) Business Management (2010)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)			12-Wipr2-F-o82-mo1
Module coordinator		Module offered by	
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
<p>Outline of syllabus:</p> <p>1. Fundamentals of group accounting</p> <p>2. Legal obligations for group accounts</p> <p>3. Consolidated companies</p> <p>4. Capital consolidation</p> <p>5. Debt consolidation</p> <p>6. Consolidation of intercompany results</p> <p>7. Consolidation of income and expenses</p> <p>8. Equity method</p> <p>9. Selected problems</p> <p>Reading:</p> <p>Baetge/Kirsch/Thiele: Konzernbilanzen, Düsseldorf.</p> <p>(most recent edition)</p>			
Intended learning outcomes			
<p>After finishing this module "Konzernrechnungslegung nach HGB und IFRS", the students will be able</p> <p>(i) to present the purposes of group accounting;</p> <p>(ii) to identify and interpret central legal rules;</p> <p>(iii) to apply consolidation methods on problems of moderate difficulty (in terms of capital, debt, interim results, expenses and income) and preparing the necessary entries for the group accounts;</p> <p>(iv) to name central differences for group accounts according to the German Commercial Code (HGB) and IFRS and give reasons for the differences.</p>			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
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Workload			
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Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (6o ECTS) Wirtschaftswissenschaft - 2010	page 91 / 97

Bachelor' degree (1 major) Business Management and Economics (2009)  
 Bachelor' degree (1 major) Business Management and Economics (2013)  
 Bachelor' degree (1 major) Business Management and Economics (2008)  
 Bachelor' degree (1 major) Business Management and Economics (2010)  
 Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2014)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Financial Accounting and Auditing 3 - Auditing			12-Wipr3-F-o82-mo1
Module coordinator		Module offered by	
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
<p>Content:</p> <p>This module builds on the introductory courses in the areas of Financial and Managerial Accounting and, in particular, on the course "Jahresabschluss und -- analyse nach HGB und IFRS" ("Financial Accounting according to HGB and IFRS"). The module provides students with a systematic introduction to practical, methodical and theoretical aspects of business audits, i. e. financial statement audits.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"><li>1. Audits and audit-related services - introduction and overview</li><li>2. Audit process: functional aspects of economic examination</li><li>3. Audit institutions: institutional aspects of economic examination</li><li>4. Economical audit theory: the low-balling model of DeAngelo</li></ol> <p>Reading:</p> <p>Marten, K.-U./Quick, R./Ruhnke, K.: Wirtschaftsprüfung, Düsseldorf (most recent edition).</p>			
Intended learning outcomes			
The students have a deeper understanding of the basics of business (balance) checks. They can organize, play back and apply the systematically gained knowledge, i.e solve simple problems of business (balance sheet) tests.			
Courses (type, number of weekly contact hours, language — if other than German)			
V + Ü (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
written examination (approx. 60 minutes)			
Allocation of places			
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Additional information			
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Workload			
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Teaching cycle			
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Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	
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Bachelor' degree (1 major) Economathematics (2009)  
 Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2014)  
 Bachelor' degree (1 major) Business Information Systems (2013)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)

Module title			Abbreviation
Seminar: Financial Accounting and Auditing			12-Wipr-FS-o82-mo1
Module coordinator		Module offered by	
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics	
ECTS	Method of grading	Only after succ. compl. of module(s)	
5	numerical grade	--	
Duration	Module level	Other prerequisites	
1 semester	undergraduate	--	
Contents			
The module provides students with deeper insights into current problems of external accounting and auditing, usually with the help of textbooks or adequate scientific primary literature in English or German language.			
Intended learning outcomes			
After completing this module, students are able to (i) consolidate what they have learned and if necessary apply additional techniques of scientific work; (ii) create and defend a qualification level relevant scientific work; (iii) carry out scientific analysis of the results from other seminar participant; (iv) ability to present and reflect solution-oriented the own performance considering communication aspects.			
Courses (type, number of weekly contact hours, language — if other than German)			
S (no information on SWS (weekly contact hours) and course language available)			
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)			
term paper (approx. 25 pages) and presentation (approx. 20 minutes), weighted 2:1 Language of assessment: German, English			
Allocation of places			
Number of places: 15. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.			
Additional information			
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Workload			
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Teaching cycle			
--			
Referred to in LPO I (examination regulations for teaching-degree programmes)			
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Module appears in			
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009)			
minor in a Bachelor's degree programme Business Management and Economics (2010)		JMU Würzburg • generated 26-Aug-2024 • exam. reg. data record Bachelor (60 ECTS) Wirtschaftswissenschaft - 2010	
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Bachelor' degree (1 major) Economathematics (2012)  
 Bachelor' degree (1 major) Economathematics (2008)  
 Bachelor' degree (1 major) Business Information Systems (2009)  
 Master's degree (1 major) China Business and Economics (2014)  
 Master's degree (1 major) China Business and Economics (2012)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)



Module title		Abbreviation
<b>Seminar: Economic Order</b>		12-WO-FS-o82-m01
Module coordinator		Module offered by
holder of the Chair of Economic Order and Social Policy		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	--
<b>Contents</b>		
The "Seminar zu Wirtschaftsordnung und Sozialpolitik" ("Seminar: Economic Order") will enable students to independently to work on a specific topic in economic policy. Students will be required to write a seminar paper and the present the results in front of an audience.		
<b>Intended learning outcomes</b>		
German intended learning outcomes available but not translated yet.		
Durch die Anfertigung einer Seminararbeit im Rahmen des Seminars Wirtschaftsordnung und Sozialpolitik soll den Studenten die Kompetenz vermittelt werden, eigenständig eine wissenschaftliche Literaturrecherche durchzuführen und eine wissenschaftliche Arbeit hinsichtlich einer zuvor festgelegten Fragestellung zu verfassen.		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (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)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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<b>Teaching cycle</b>		
--		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2009) Bachelor' degree (1 major) Business Management and Economics (2008) Bachelor' degree (1 major) Business Management and Economics (2010) Bachelor' degree (1 major) Economathematics (2009) Bachelor' degree (1 major) Economathematics (2008) Bachelor' degree (1 major) Business Information Systems (2009) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2010)		