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.
Module Catalogue for the Subject Business Management and Economics
minor in a Bachelor’s degree programme, 60 ECTS credits

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

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Module title: Entrepreneurship  
Abbreviation: 12-EPS-091-m01

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

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

Contents

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

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

Intended learning outcomes

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

Courses

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<th>Information</th>
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Method of assessment

written examination (approx. 60 minutes)
Language of assessment: German, English

Allocation of places

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Additional information

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

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Module title | Abbreviation
---|---
Introduction to Market-Oriented Management | 12-Mark-G-082-m01

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

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Contents

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

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

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

Reading:

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

Courses (type, number of weekly contact hours, language — if other than German)
V + Ù (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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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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Module title
Supply, Production and Operations Management. An Introduction

Abbreviation
12-BPL-G-082-m01

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

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

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

Module level
undergraduate

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

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

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

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

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

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<td>holder of the Chair of Business Management and Account</td>
<td>Faculty of Business Management and Economics</td>
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### Contents

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

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

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

### Intended learning outcomes

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

### Courses

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### Method of assessment

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### Allocation of places

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 prefer-
rental 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.

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<tr>
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<tr>
<td>Investment and Finance. An Introduction</td>
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<td>undergraduate</td>
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**Contents**

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

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

**Intended learning outcomes**

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

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

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

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

written examination (approx. 60 minutes)

**Allocation of places**

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

| -- |
Module title: Financial Accounting
Abbreviation: 12-ExtUR-G-082-m01

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

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

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

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

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

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

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

### Abbreviation
12-EBWL-G-082-m01

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

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

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

Reading list to be provided during lecture.

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

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

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

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

written examination (approx. 60 minutes)

### Allocation of places
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.

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

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Module title | Abbreviation
--- | ---
Introduction to Economic Policy | 12-WiPo-G-082-m01

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

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

Contents

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

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

Intended learning outcomes

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

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

- Written examination (approx. 60 minutes)

### 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:

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### Additional information

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

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<th>Abbreviation</th>
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### Module coordinator
holder of the Chair of Business Management and Marketing

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

### ECTS | Method of grading | Only after succ. compl. of module(s) |
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### Contents

**Description:**
The module builds on the introductory course "Grundlagen marktorientierter Unternehmensführung" ("Fundamentals of Market-based Management"). It provides a systematic introduction to the approaches of corporate management (stakeholder and shareholder value approach) as well as an overview of market-oriented corporate governance. In addition, aspects of responsible leadership will be discussed.

The theory of Chester Barnard with the idea of creating a complex economic incentive contribution balance in the company will help students develop an in-depth understanding of typical management tasks. In addition, the course will focus on the development of business plans for the successful establishment and the continued existence of companies.

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

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

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

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

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

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

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.

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

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

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

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

written examination (approx. 60 minutes)

**Allocation of places**

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**Additional information**

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

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## Module Catalogue for the Subject
### Business Management and Economics
#### minor in a Bachelor’s degree programme, 60 ECTS credits

<table>
<thead>
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<th>Module title</th>
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<td>Supply, Production and Logistics Management. Material Requirements Planning</td>
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### Contents

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

### Intended learning outcomes

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

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

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

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

written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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**Contents**

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

**Intended learning outcomes**

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

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

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

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

term paper (10 to 20 pages) and presentation (20 minutes), weighted 2:1

**Allocation of places**

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**Additional information**

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

--
Module title | Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)
---|---
Abbreviation | 12-Wipr1-F-082-m01

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

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

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

Contents

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

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

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

Intended learning outcomes

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

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

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

Allocation of places
--

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
### Module title
Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)

### Abbreviation
12-Wipr2-F-082-m01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

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

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

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

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

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

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

### Abbreviation
12-Wipr3-F-082-m01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

### Contents

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

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

**Reading:**

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

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

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

### Allocation of places
--

### Additional information
--

### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title: Seminar: Financial Accounting and Auditing
Abbreviation: 12-Wipr-FS-082-m01

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

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

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

Contents:
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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Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Investment and Finance - Advanced Level</td>
<td>12-I&amp;F-F-082-m01</td>
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<table>
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<th>Module coordinator</th>
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<tr>
<td>holder of the Chair of Business Management, Banking and Finance</td>
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<tr>
<th>Duration</th>
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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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### Contents

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

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

### Intended learning outcomes

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

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

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

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

written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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

--
Module title | Abbreviation
---|---
Seminar: Investment and Finance | 12-I&F-FS-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
This seminar deals with current topics of investments and finance. Students will be required to independently analyse a selected topic and to write a term paper. This term paper may be largely literature based or empirical or may be based on independent work with formal models. In addition, students will be required to deliver a talk on the topic.

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

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

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

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

**Business Valuation between Financial Mathematics and Data on Capital Market**

### Abbreviation

12-UBW-F-082-m01

### Module coordinator

holder of the Chair of Business Management, Banking and Finance

### Module offered by

Faculty of Business Management and Economics

### ECTS

5

### Method of grading

numerical grade

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

--

### Duration

1 semester

### Module level

undergraduate

### Other prerequisites

--

### Contents

**Content:**
This course 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

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### Additional information

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

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>Business Taxation 1: An Introduction to Tax Law &amp; Tax Planning</td>
<td>12-St1-F-082-m01</td>
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<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Business Taxation</td>
<td>Faculty of Business Management and Economics</td>
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</table>

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

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<table>
<thead>
<tr>
<th>Module title</th>
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<tbody>
<tr>
<td>Business Taxation 2: The Taxation of Income in Germany</td>
<td>12-St2-F-082-m01</td>
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<tr>
<td>holder of the Chair of Business Taxation</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

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

**Intended learning outcomes**

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

**Courses**

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

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

**Method of assessment**

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

written examination (approx. 120 minutes)

**Allocation of places**

--

**Additional information**

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

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

**minor in a Bachelor's degree programme, 60 ECTS credits**

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Business Taxation 3: Tax Accounting</td>
<td>12-St3-F-082-m01</td>
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<td>1 semester</td>
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</table>

### Contents

Introduction to German value added tax.

### Intended learning outcomes

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

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

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

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

written examination (approx. 120 minutes)

### Allocation of places

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### Additional information

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

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Module title | Abbreviation
---|---
eBusiness | 12-EBus-F-o82-m01

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Information Systems Engineering</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

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

**Intended learning outcomes**

The module provides students with knowledge about:
(i) E-Procurement
(ii) E-Shop
(iii) E-Marketplace
(iv) E-Community

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

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

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

written examination (approx. 60 minutes)

**Allocation of places**

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**Additional information**

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

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<table>
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<tr>
<th>Module title</th>
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<tbody>
<tr>
<td>Seminar: Information Technologies</td>
<td>12-Wiinf-FS-082-m01</td>
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<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Business Management and Business Information Systems</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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</table>

**Contents**

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

Reading:

will vary according to topic

**Intended learning outcomes**

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

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

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

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

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

**Allocation of places**

--

**Additional information**

--

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

--
Module title | Abbreviation
---|---
Human Resource Management & Organizational Theory | 12-P&O-F-082-m01

<table>
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<th>Module coordinator</th>
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<tbody>
<tr>
<td>holder of the Chair of Human Resource Management and Organisation</td>
<td>Faculty of Business Management and Economics</td>
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**ECTS** | **Method of grading** | **Only after succ. compl. of module(s)**
---|---|---
5 | numerical grade | --

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

**Contents**
The lecture "Personal und Organisation" ("Human Resources Management and Organisation") presents and discusses basic theories, estimation techniques and empirical results from the area of personnel economics and organisation.
Reading list to be provided during lecture

**Intended learning outcomes**
The aim of the lecture is to enable students to understand and apply basic theories, estimation techniques and empirical results in the area personnel economics and organisation on the basis of textbooks and scientific 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. 60 minutes)

**Allocation of places**
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**Additional information**
--

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

**European Monetary Policy**

| Abbreviation | 12-EuGP-F-082-m01 |

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### Module coordinator

holder of the Chair of Monetary Policy and International Economics

### Module offered by

Faculty of Business Management and Economics

### ECTS

| 5 |

### Method of grading

numerical grade

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

--

### Duration

1 semester

### Module level

undergraduate

### Other prerequisites

--

### Contents

The course discusses the following questions:

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

### Intended learning outcomes

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

### Courses

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

V + 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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(examination regulations for teaching-degree programmes)

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<td>Faculty of Business Management and Economics</td>
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<td>Policy and International Economics</td>
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<td><strong>Contents</strong></td>
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<tr>
<td>Acquiring an in-depth understanding of specific problems of macroeconomics.</td>
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<tr>
<td><strong>Intended learning outcomes</strong></td>
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<tr>
<td>After the seminar, students can</td>
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<tr>
<td>(i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work;</td>
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<tr>
<td>(ii) create, present and defend a scientific paper;</td>
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<td>(iii) deal with the working papers of other participants;</td>
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<td>(iv) prepare better for the processing of the bachelor thesis.</td>
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<td><strong>Courses</strong></td>
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<tr>
<td>term paper (approx. 15 pages) and presentation (approx. 45 minutes), weighted 2:1</td>
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<td><strong>Additional information</strong></td>
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Module title | Abbreviation
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Business Cycles and Stabilization Policy | 12-Konj1-F-082-m01

Module coordinator
holder of the Chair of Monetary Policy and International Economics

Module offered by
Faculty of Business Management and Economics

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

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

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

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

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

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

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
<thead>
<tr>
<th>Module title</th>
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<tbody>
<tr>
<td>Competition and Strategy 1</td>
<td>12-S&amp;W1-F-082-m01</td>
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<th>Module coordinator</th>
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<tr>
<td>holder of the Chair of Industrial Economics</td>
<td>Faculty of Business Management and Economics</td>
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<td>1 semester</td>
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### Contents

Outline of syllabus:

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

### Intended learning outcomes

Students which complete this course will be able to:

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

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

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

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

written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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

--
### Module title

**Competition and Strategy 2**

### Abbreviation

12-S&W2-F-082-m01

### Module coordinator

holder of the Chair of Industrial Economics

### Module offered by

Faculty of Business Management and Economics

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### Duration

1 semester

### Module level

undergraduate

### Other prerequisites

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### Contents

**Content:**

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

**Outline of syllabus:**

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

**Reading:**

Schulz: Wettbewerbspolitik, Tübingen.

### Intended learning outcomes

After completing the course students are able to

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

### Courses

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

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

### Method of assessment

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

written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Seminar: Competition and Strategy | 12-S&W3-FS-082-m01

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</table>

**Contents**

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

**Intended learning outcomes**

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

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

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

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

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

**Allocation of places**

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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**Contents**

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

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

**Basic reading:**

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

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

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

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

written examination (approx. 60 minutes)

**Allocation of places**
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**Additional information**
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**Referred to in LPO I** *(examination regulations for teaching-degree programmes)*
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**Module coordinator**  
holder of the Chair of Economic Order and Social Policy

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

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**Duration**  
1 semester

**Module level**  
undergraduate

**Other prerequisites**  
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### Contents

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

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## Seminar: Economic Order

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### Contents

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

### Intended learning outcomes

German intended learning outcomes available but not translated yet.

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

### Courses

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

### Method of assessment

(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)

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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<table>
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<tr>
<td>holder of the Chair of Public Finance</td>
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**Contents**

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

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

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

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

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

**Allocation of places**
--

**Additional information**
--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)
--
### Seminar: Public Finance

**Module title**: Seminar: Public Finance

**Abbreviation**: 12-Fiwi-FS-082-m01

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

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

**ECTS**: 5

**Method of grading**: numerical grade

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

**Duration**: 1 semester

**Module level**: undergraduate

**Other prerequisites**: --

### Contents

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

### Intended learning outcomes

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

### Courses

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

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

### Method of assessment

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

term paper (approx. 15 pages) and presentation (approx. 45 minutes), weighted 2:1

### Allocation of places

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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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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Module title
Business Processes

Abbreviation
12-GP-G-082-m01

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

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Duration
1 semester

Module level
undergraduate

Other prerequisites
--

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

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

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

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

Method of assessment
written examination (approx. 60 minutes)

Allocation of places
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.

Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
--
**Module title**  
Forward and Reverse Business Engineering

**Abbreviation**  
12-FRBE-F-082-m01

**Module coordinator**  
Business Integration Prof. Thome

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

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**Duration**  
1 semester

**Module level**  
undergraduate

**Other prerequisites**  
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**Contents**

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

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

**Intended learning outcomes**

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

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

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

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

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 50. 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.

**Additional information**

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

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### Module title
Economic Basics of Risk Management

### Abbreviation
12-Risk-082-m01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
graduate

### Other prerequisites
--

### Contents
Rational decisions under uncertainty

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

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

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

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

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

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

written examination (approx. 60 minutes)

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

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Module title | Competition and Strategy 3
Abbreviation | 12-S&W3-F-082-m01

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

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

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

Contents

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

This course will be taught in English.

Intended learning outcomes

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

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

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

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

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

written examination (approx. 60 minutes)

Allocation of places

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Additional information

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

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<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>ECTS</th>
<th>Method of grading</th>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>holder of the Chair of Entrepreneurship and Management</td>
<td>5</td>
<td>numerical grade</td>
<td>1 semester</td>
<td>undergraduate</td>
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</tr>
<tr>
<td>Faculty of Business Management and Economics</td>
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</table>

<table>
<thead>
<tr>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Intended learning outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>German intended learning outcomes available but not translated yet.</td>
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<table>
<thead>
<tr>
<th>Courses</th>
<th>Method of assessment</th>
<th>Allocation of places</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td>term paper (approx. 15 to 20 pages) and presentation (approx. 20 to 30 minutes), weighted 2:1</td>
<td>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.</td>
</tr>
</tbody>
</table>

| Language of assessment: German or English |

<table>
<thead>
<tr>
<th>Additional information</th>
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<table>
<thead>
<tr>
<th>Referred to in LPO I (examination regulations for teaching-degree programmes)</th>
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<tr>
<td>--</td>
</tr>
<tr>
<td>Module title</td>
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<tr>
<td>-------------------------------------------------</td>
</tr>
<tr>
<td>Cost Accounting for Decision Making and Control</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
</tr>
</thead>
<tbody>
<tr>
<td>holder of the Chair of Chair of Business Management, Controlling and Accounting</td>
<td>Faculty of Business Management and Economics</td>
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<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</tbody>
</table>

### Contents

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

### Intended learning outcomes

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

### Courses

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

### Method of assessment

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

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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### Module Title

**Innovation Management**

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Innovation Management</td>
<td>12-IM-091-m01</td>
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</table>

### Module Coordinator

holder of the Chair of Entrepreneurship and Management

### Module Offered by

Faculty of Business Management and Economics

### ECTS

<table>
<thead>
<tr>
<th>ECTS</th>
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### Duration

<table>
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<th>Duration</th>
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</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</tr>
</tbody>
</table>

### Contents

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

### Intended Learning Outcomes

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

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

### Courses

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

### Method of Assessment

written examination (approx. 60 minutes)

Language of assessment: German, English

### Allocation of Places

--

### Additional Information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)
Module title: Supply Chain Management
Abbreviation: 12-SCM-F-092-m01

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

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

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

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

Intended learning outcomes:
After completing this seminar students can
(i) apply selected and applied quantitative models for procurement, production, sales and supply chain management;
(ii) face the practical problems when using real data to feed models;
(iii) understand the challenges to reach a coordinated decision in a company.

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

Additional information:
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Referred to in LPO 1 (examination regulations for teaching-degree programmes):
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## Module Catalogue for the Subject Business Management and Economics

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Controlling &amp; Management</td>
<td>12-VeCo-092-m01</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
</tr>
</thead>
<tbody>
<tr>
<td>holder of the Chair of Chair of Business Management, Controlling and Accounting</td>
<td>Faculty of Business Management and Economics</td>
</tr>
</tbody>
</table>

<table>
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<thead>
<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
<td>Registration for assessment: as specified.</td>
</tr>
</tbody>
</table>

### Contents

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

### Intended learning outcomes

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

### Courses

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

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

### Method of assessment

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

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

### Allocation of places

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### Additional information

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### Referred to in LPO 1

(examination regulations for teaching-degree programmes)

--
Module title: Workshop Corporate Planning
Abbreviation: 12-PU-092-m01

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

Module offered by: Faculty of Business Management and Economics

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

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

Intended learning outcomes

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

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

Allocation of places
Number of places: 25. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places reallocated as they become available.

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

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### Module title
- **Selected Aspects of Managerial Accounting**

### Abbreviation
- 12-AAC-092-m01

### Module coordinator
- holder of the Chair of Chair of Business Management, Controlling and Accounting

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

### ECTS
- 5

### Method of grading
- numerical grade

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

### Duration
- 1 semester

### Module level
- undergraduate

### Other prerequisites
- --

### Contents

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

### Intended learning outcomes

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

### Courses

<table>
<thead>
<tr>
<th>Type</th>
<th>Number of weekly contact hours</th>
<th>Language</th>
<th>SWS (weekly contact hours)</th>
<th>Course language available</th>
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<td>(no information on SWS)</td>
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### Method of assessment

<table>
<thead>
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<th>Type</th>
<th>Scope</th>
<th>Language</th>
<th>Examination offered</th>
<th>Whether module can be chosen to earn a bonus</th>
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</thead>
<tbody>
<tr>
<td>S</td>
<td>(approx. 12 pages) and presentation (approx. 20 minutes), weighted 2:1</td>
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<td>(not every semester)</td>
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### Allocation of places
- --

### Additional information
- --

### Referred to in LPO I

(examination regulations for teaching-degree programmes)

- --
## Module Catalogue for the Subject

**Business Management and Economics minor in a Bachelor's degree programme, 60 ECTS credits**

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction to Economics - Minor</td>
<td>12-NF-EVWL-102-m01</td>
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<table>
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<tr>
<th>Duration</th>
<th>Module level</th>
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</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</tbody>
</table>

### Contents

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

### Intended learning outcomes

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

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

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

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

written examination (approx. 60 minutes)

### Allocation of places

--

### Additional information

--

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

--
### Module Catalogue for the Subject

**Business Management and Economics minor in a Bachelor’s degree programme, 60 ECTS credits**

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Macroeconomics - Minor</td>
<td>12-NF-Mak-102-m01</td>
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<table>
<thead>
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<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Monetary Policy and International Economics</td>
<td>Faculty of Business Management and Economics</td>
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</table>

### Contents

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.

### Intended learning outcomes

Analytisches Verständnis von grundlegenden makroökonomischen Modellen. Einblicke in die Wirkungsweise wirtschaftspolitischer Maßnahmen und die Fähigkeit eigenständige fundierte Analysen zu makroökonomischen Themenkomplexen zu erstellen.

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

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

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

written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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

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Module title | Abbreviation
--- | ---
Microeconomics - Minor | 12-NF-Mik-102-m01

<table>
<thead>
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<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Monetary Policy and International Economics</td>
<td>Faculty of Business Management and Economics</td>
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**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 as 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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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>Selected Topics of Business Management and Economics 1</td>
<td>12-APW1-102-m01</td>
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<table>
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<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>Dean of the Faculty of Business Management and Economics</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

This module serves the purpose of transferring credits from

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

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

**Intended learning outcomes**

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

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

V + 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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<table>
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</thead>
<tbody>
<tr>
<td>Selected Topics of Business Management and Economics 2</td>
<td>12-APW2-102-m01</td>
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</table>

**Module coordinator**

Dean of the Faculty of Business Management and Economics

**Module offered by**

Faculty of Business Management and Economics

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</table>

**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

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### Contents

This module serves the purpose of transferring credits from

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

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

### Intended learning outcomes

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

### Courses

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

### Method of assessment

written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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### Seminar: Information Technologies

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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</thead>
<tbody>
<tr>
<td>Seminar: Information Technologies</td>
<td>12-Wiinf-FS-092-m01</td>
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<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Business Management and Business Information Systems</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
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<tbody>
<tr>
<td>5</td>
<td>numerical grade</td>
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<thead>
<tr>
<th>Duration</th>
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<th>Other prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
<td>Admission prerequisite to assessment: academic requirements to be met: regular attendance of courses (minimum 70%).</td>
</tr>
</tbody>
</table>

**Contents**

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

Reading:

will vary according to topic

**Intended learning outcomes**

After completing the course "Wirtschaftsinformatik-Seminar", students will be able to

1. understand the fundamentals of scientific literature reviews;
2. integrate elaborated content in a scientific thesis;
3. create presentations independently.

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

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

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

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

**Allocation of places**

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.

**Additional information**

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

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<table>
<thead>
<tr>
<th>Module title</th>
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<tr>
<td>International Trade</td>
<td>12-IntH-092-m01</td>
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<tbody>
<tr>
<td>holder of the Chair of International Macroeconomics</td>
<td>Faculty of Business Management and Economics</td>
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**Contents**

This module will discuss explanations of international trade.

**Intended learning outcomes**

German intended learning outcomes available but not translated yet.

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

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

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

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

written examination (approx. 60 minutes)
Language of assessment: German, English

**Allocation of places**

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**Additional information**

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

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