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

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

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

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

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

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

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

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

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

Conventions

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

Notes

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

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

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

In accordance with

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

\( \text{ASPO2015} \)

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

\( 20-\text{Oct-2015 (2015-204)} \)

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

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Module title</th>
<th>ECTS credits</th>
<th>Method of grading</th>
<th>page</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Compulsory Courses (50 ECTS credits)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Administration (30 ECTS credits)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-EBWL-G-152-m01</td>
<td>Introduction to Business Administration</td>
<td>5</td>
<td>NUM</td>
<td>17</td>
</tr>
<tr>
<td>12-Mark-G-152-m01</td>
<td>Introduction to Market-Oriented Management</td>
<td>5</td>
<td>NUM</td>
<td>18</td>
</tr>
<tr>
<td>12-ExtUR-G-152-m01</td>
<td>Financial Accounting</td>
<td>5</td>
<td>NUM</td>
<td>6</td>
</tr>
<tr>
<td>12-IntUR-G-152-m01</td>
<td>Managerial Accounting</td>
<td>5</td>
<td>NUM</td>
<td>7</td>
</tr>
<tr>
<td>12-I&amp;F-G-152-m01</td>
<td>Investment and Finance. An Introduction</td>
<td>5</td>
<td>NUM</td>
<td>10</td>
</tr>
<tr>
<td>12-BPL-G-152-m01</td>
<td>Supply, Production and Operations Management. An Introduction</td>
<td>5</td>
<td>NUM</td>
<td>9</td>
</tr>
<tr>
<td>Economics (20 ECTS credits)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-NF-EVWL-152-m01</td>
<td>Introduction to Economics - Minor</td>
<td>5</td>
<td>NUM</td>
<td>71</td>
</tr>
<tr>
<td>12-NF-Mak-152-m01</td>
<td>Macroeconomics - Minor</td>
<td>5</td>
<td>NUM</td>
<td>20</td>
</tr>
<tr>
<td>12-NF-Mik-152-m01</td>
<td>Microeconomics - Minor</td>
<td>5</td>
<td>NUM</td>
<td>21</td>
</tr>
<tr>
<td>12-Wipb-G-152-m01</td>
<td>Introduction to Economic Policy</td>
<td>5</td>
<td>NUM</td>
<td>15</td>
</tr>
<tr>
<td>Compulsory Electives (10 ECTS credits)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12-U&amp;UF-F-152-m01</td>
<td>Entrepreneurship, Competition and Strategy</td>
<td>5</td>
<td>NUM</td>
<td>22</td>
</tr>
<tr>
<td>12-BPL-F-152-m01</td>
<td>Supply, Production and Logistics Management. Material Requirements Planning</td>
<td>5</td>
<td>NUM</td>
<td>23</td>
</tr>
<tr>
<td>12-BPL-FS-152-m01</td>
<td>Seminar: Supply, Production and Logistics Management</td>
<td>5</td>
<td>NUM</td>
<td>24</td>
</tr>
<tr>
<td>12-Wipr1-F-152-m01</td>
<td>Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)</td>
<td>5</td>
<td>NUM</td>
<td>25</td>
</tr>
<tr>
<td>12-Wipr2-F-152-m01</td>
<td>Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)</td>
<td>5</td>
<td>NUM</td>
<td>26</td>
</tr>
<tr>
<td>12-Wipr3-F-152-m01</td>
<td>Financial Accounting and Auditing 3 - Auditing</td>
<td>5</td>
<td>NUM</td>
<td>27</td>
</tr>
<tr>
<td>12-Wipr-FS-152-m01</td>
<td>Seminar: Financial Accounting und Auditing</td>
<td>5</td>
<td>NUM</td>
<td>28</td>
</tr>
<tr>
<td>12-I&amp;F-F-152-m01</td>
<td>Investment and Finance - Advanced Level</td>
<td>5</td>
<td>NUM</td>
<td>29</td>
</tr>
<tr>
<td>12-I&amp;F-FS-152-m01</td>
<td>Seminar: Investment and Finance</td>
<td>5</td>
<td>NUM</td>
<td>30</td>
</tr>
<tr>
<td>12-UBW-F-152-m01</td>
<td>Business Valuation between Financial Mathematics and Data on Capital Market</td>
<td>5</td>
<td>NUM</td>
<td>31</td>
</tr>
<tr>
<td>12-St1-F-152-m01</td>
<td>Business Taxation 1: An Introduction to Tax Law &amp; Tax Planning</td>
<td>5</td>
<td>NUM</td>
<td>32</td>
</tr>
<tr>
<td>12-St2-F-152-m01</td>
<td>Business Taxation 2: The Taxation of Income in Germany</td>
<td>5</td>
<td>NUM</td>
<td>33</td>
</tr>
<tr>
<td>12-St3-F-152-m01</td>
<td>Business Taxation 3: Introduction to VAT</td>
<td>5</td>
<td>NUM</td>
<td>34</td>
</tr>
<tr>
<td>12-STAP-V-152-m01</td>
<td>Selected Topics in Business Taxation - Lecture</td>
<td>5</td>
<td>NUM</td>
<td>35</td>
</tr>
<tr>
<td>12-STAP-S-152-m01</td>
<td>Selected Topics in Business Taxation - Seminar</td>
<td>5</td>
<td>NUM</td>
<td>36</td>
</tr>
<tr>
<td>12-GP-G-152-m01</td>
<td>Integrated Business Processes</td>
<td>5</td>
<td>NUM</td>
<td>12</td>
</tr>
<tr>
<td>12-FRBE-F-152-m01</td>
<td>Forward and Reverse Business Engineering</td>
<td>5</td>
<td>NUM</td>
<td>13</td>
</tr>
<tr>
<td>12-Winl-FS-152-m01</td>
<td>Seminar: Information Technologies</td>
<td>5</td>
<td>NUM</td>
<td>37</td>
</tr>
<tr>
<td>12-P&amp;O-F-152-m01</td>
<td>Human Resource Management &amp; Organizational Theory</td>
<td>5</td>
<td>NUM</td>
<td>38</td>
</tr>
<tr>
<td>12-P&amp;O-FS-152-m01</td>
<td>Seminar: Human Resource Management &amp; Organizational Theory</td>
<td>5</td>
<td>NUM</td>
<td>39</td>
</tr>
<tr>
<td>12-IM-152-m01</td>
<td>Innovation Management</td>
<td>5</td>
<td>NUM</td>
<td>40</td>
</tr>
<tr>
<td>12-EPS-152-m01</td>
<td>Entrepreneurship</td>
<td>5</td>
<td>NUM</td>
<td>41</td>
</tr>
<tr>
<td>Module Code</td>
<td>Course Title</td>
<td>Credits</td>
<td>Type</td>
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<tr>
<td>12-KR-152-m01</td>
<td>Cost Accounting for Decision Making and Control</td>
<td>5</td>
<td>NUM 42</td>
<td></td>
</tr>
<tr>
<td>12-AAC-152-m01</td>
<td>Aspects of Managerial Accounting and Control</td>
<td>5</td>
<td>NUM 43</td>
<td></td>
</tr>
<tr>
<td>12-Ebus-F-152-m01</td>
<td>eBusiness</td>
<td>5</td>
<td>NUM 44</td>
<td></td>
</tr>
<tr>
<td>12-EBP-152-m01</td>
<td>E-Business Project</td>
<td>5</td>
<td>NUM 45</td>
<td></td>
</tr>
<tr>
<td>12-INS-FS-152-m01</td>
<td>Seminar: Information Systems</td>
<td>5</td>
<td>NUM 46</td>
<td></td>
</tr>
<tr>
<td>12-SCM-F-152-m01</td>
<td>Supply Chain Management</td>
<td>5</td>
<td>NUM 47</td>
<td></td>
</tr>
<tr>
<td>12-LSCM-152-m01</td>
<td>Seminar: Logistics &amp; Supply Chain Management</td>
<td>5</td>
<td>NUM 48</td>
<td></td>
</tr>
<tr>
<td>12-MDM-152-m01</td>
<td>Toyota Supply Chain Management</td>
<td>5</td>
<td>NUM 49</td>
<td></td>
</tr>
<tr>
<td>12-EuGP-F-152-m01</td>
<td>European Monetary Policy</td>
<td>5</td>
<td>NUM 50</td>
<td></td>
</tr>
<tr>
<td>12-Konj1-F-152-m01</td>
<td>Business Cycle Analysis</td>
<td>5</td>
<td>NUM 51</td>
<td></td>
</tr>
<tr>
<td>12-VWL1-FS-152-m01</td>
<td>Seminar: Economic Policy</td>
<td>5</td>
<td>NUM 52</td>
<td></td>
</tr>
<tr>
<td>12-IntÖk-152-m01</td>
<td>International Economics</td>
<td>5</td>
<td>NUM 53</td>
<td></td>
</tr>
<tr>
<td>12-IntÖk-FS-152-m01</td>
<td>Seminar: International Economics</td>
<td>5</td>
<td>NUM 54</td>
<td></td>
</tr>
<tr>
<td>12-ARS-152-m01</td>
<td>Applied Regional and Urban Economics</td>
<td>5</td>
<td>NUM 55</td>
<td></td>
</tr>
<tr>
<td>12-S&amp;W1-F-152-m01</td>
<td>Competition and Strategy 1</td>
<td>5</td>
<td>NUM 56</td>
<td></td>
</tr>
<tr>
<td>12-S&amp;W2-F-152-m01</td>
<td>Competition and Strategy 2</td>
<td>5</td>
<td>NUM 57</td>
<td></td>
</tr>
<tr>
<td>12-S&amp;W3-F-152-m01</td>
<td>Competition and Strategy 3</td>
<td>5</td>
<td>NUM 58</td>
<td></td>
</tr>
<tr>
<td>12-S&amp;W-FS-152-m01</td>
<td>Seminar: Competition and Strategy</td>
<td>5</td>
<td>NUM 59</td>
<td></td>
</tr>
<tr>
<td>12-BSINI-152-m01</td>
<td>Business Strategy for Information and Network Industries</td>
<td>5</td>
<td>NUM 60</td>
<td></td>
</tr>
<tr>
<td>12-IIIO-152-m01</td>
<td>Introduction to Industrial Organization</td>
<td>5</td>
<td>NUM 61</td>
<td></td>
</tr>
<tr>
<td>12-Integ-F-152-m01</td>
<td>European Integration</td>
<td>5</td>
<td>NUM 62</td>
<td></td>
</tr>
<tr>
<td>12-A&amp;S-F-152-m01</td>
<td>Labor Market Economics and Social Policy</td>
<td>5</td>
<td>NUM 63</td>
<td></td>
</tr>
<tr>
<td>12-Mik3-F-152-m01</td>
<td>Microeconomics 3</td>
<td>5</td>
<td>NUM 64</td>
<td></td>
</tr>
<tr>
<td>12-Fiwi-FS-152-m01</td>
<td>Seminar: Public Finance</td>
<td>5</td>
<td>NUM 65</td>
<td></td>
</tr>
<tr>
<td>12-Risk-152-m01</td>
<td>Economic Principles of Risk Management</td>
<td>5</td>
<td>NUM 66</td>
<td></td>
</tr>
<tr>
<td>12-VM-152-m01</td>
<td>Insurance Markets</td>
<td>5</td>
<td>NUM 67</td>
<td></td>
</tr>
<tr>
<td>12-IÖ-152-m01</td>
<td>Economics of Information</td>
<td>5</td>
<td>NUM 68</td>
<td></td>
</tr>
<tr>
<td>12-IAO-152-m01</td>
<td>Incentives and Organizations</td>
<td>5</td>
<td>NUM 69</td>
<td></td>
</tr>
<tr>
<td>12-CCER-152-m01</td>
<td>Challenges of Chinas Economic Rise</td>
<td>5</td>
<td>NUM 70</td>
<td></td>
</tr>
<tr>
<td>12-APW1-152-m01</td>
<td>Selected Topics of Business Management and Economics 1</td>
<td>5</td>
<td>NUM 72</td>
<td></td>
</tr>
<tr>
<td>12-APW2-152-m01</td>
<td>Selected Topics of Business Management and Economics 2</td>
<td>5</td>
<td>NUM 73</td>
<td></td>
</tr>
<tr>
<td>Module title</td>
<td>Abbreviation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>--------------------------------------------------</td>
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<td></td>
</tr>
<tr>
<td>Financial Accounting</td>
<td>12-ExtUR-G-152-m01</td>
<td></td>
<td></td>
<td></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 Business Taxation</td>
<td>Faculty of Business Management and Economics</td>
</tr>
</tbody>
</table>

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

<table>
<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>--</td>
</tr>
</tbody>
</table>

**Contents**

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

**Intended learning outcomes**

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

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

V (2) + T (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

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

**Additional information**

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

--
Module title: Managerial Accounting
Abbreviation: 12-IntUR-G-152-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 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 ca-
se studies of medium difficulty that calculate relevant costs and benefits and take on this basis a reasoned deci-
sion.

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

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

Allocation of places:
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credits already achieved in the respective degree subject; among applicants with the same number of ECTS cre-
dits achieved, places will be allocated by lot. b) Quota 2 (25 % of places): number of subject semesters of the re-
spective applicant; among applicants with the same number of subject semesters, places will be allocated by
lot. c) Quota 3 (25 % of places): lottery. (4) A waiting list will be maintained and places re-allocated by lot as they become available.

<table>
<thead>
<tr>
<th>Additional information</th>
</tr>
</thead>
<tbody>
<tr>
<td>--</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Referred to in LPO I (examination regulations for teaching-degree programmes)</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
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</tr>
</tbody>
</table>

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

## Contents

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

## Intended learning outcomes

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

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

V (2) + T (2)

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

written examination (approx. 60 minutes)

## Allocation of places

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

## Additional information

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## 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>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
<th>ECTS</th>
<th>Method of grading</th>
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<tbody>
<tr>
<td>5</td>
<td>1 semester</td>
<td>undergraduate</td>
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### Contents

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

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

### Intended learning outcomes

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

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

V (2) + T (2)

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

written examination (approx. 60 minutes)

### Allocation of places

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

### Additional information

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

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Module title | Abbreviation
---|---
Integrated Business Processes | 12-GP-G-152-m01

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

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

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

V (2) + Ü (2)

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

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

creditable for bonus

Allocation of places

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

Additional information

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

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Module title | Abbreviation
---|---
Forward and Reverse Business Engineering | 12-FRBE-F-152-m01

Module coordinator | Module offered by
Business Integration Prof. Thome | Faculty of Business Management and Economics

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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 (2) + Ü (2)

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

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

### Allocation of places

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

### Additional information

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

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**Module title** | **Abbreviation**
--- | ---
Labor Market Economics and Social Policy | 12-A&S-F-152-m01

**Module coordinator**
holder of the Chair of Economic Order and Social Policy

**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**

**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 (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**
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**Additional information**
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**Referred to in LPO I** *(examination regulations for teaching-degree programmes)*
--
**Module title**: Introduction to Economic Policy  
**Abbreviation**: 12-WiPo-G-152-m01

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

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

**Duration**: 1 semester  
**Module level**: undergraduate

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**Contents**

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

**Outline of syllabus:**
1. Introduction  
   - What is "Economic Policy"?  
   - Objectives of economic policy  
   - Instruments of economic policy  
   - Institutions of economic policy  
2. Full employment  
   - Empirics: The status quo of the labour market  
   - Reasons for unemployment  
   - Cure for labour market problems  
3. Price level stability  
   - Empirics: Inflation, deflation or price stability?  
   - Reasons for inflation and deflation  
   - Cure for price instability  
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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<tr>
<th>Type</th>
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<tr>
<td>V (2)</td>
<td>Ü (2)</td>
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</table>

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

Written examination (approx. 60 minutes)

### Allocation of places

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

### Additional information

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

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Module title | Abbreviation
--- | ---
Introduction to Business Administration | 12-EBWL-G-152-m01

Module coordinator | Module offered by
holder of the Chair of Human Resource Management and Organisation | Faculty of Business Management and Economics

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</table>

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 (2) + T (2)

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

written examination (approx. 60 minutes)

Allocation of places

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

Additional information

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

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Module title | Abbreviation
---|---
Introduction to Market-Oriented Management | 12-Mark-G-152-m01

<table>
<thead>
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<th>ECTS</th>
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<td>1 semester</td>
<td>undergraduate</td>
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</tbody>
</table>

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 (2) + T (2)
**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)

written examination (approx. 60 minutes)

**Allocation of places**

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

**Additional information**

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

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Module title | Abbreviation
--- | ---
Macroeconomics - Minor | 12-NF-Mak-152-m01

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

<table>
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</table>

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

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 (2) + Ü (2)
Once a year, winter semester

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

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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## Microeconomics - Minor

<table>
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</table>

### 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
From an economic point of view, the lecture will acquaint students with how consumers and companies make decisions (consumption, labour demand, production decision). Starting with a brief introduction to the theory of preferences, the course will discuss the optimal consumption decision of private households and derive the resulting demand for goods. Following a vivid introduction to the theory of production, the supply of goods of companies will be determined. The equilibrium defined by the two optimisation processes will be analysed with regard to its efficiency characteristics. The course will discuss the effects of market imperfections on the decentralised equilibrium and will provide students with a brief insight into game theory and the theory of insurance markets. In addition, topics such decisions under risk and risky asset markets will be discussed.

## Intended learning outcomes
Students are enabled to make up their mind on economic policy measures, like government interventions due to monopoly power or tax measures. Basic solution concepts are introduced for a vast array of microeconomic problems at a basic level.

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

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<td>Ü</td>
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Once a year, summer semester

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

written examination (approx. 60 minutes)

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

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<td>Entrepreneurship, Competition and Strategy</td>
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<td>holder of the Chair of Business Management and Marketing</td>
<td>Faculty of Business Management and Economics</td>
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### Contents

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

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

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

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

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

--

**Additional information**

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

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### Module title
Supply, Production and Logistics Management. Material Requirements Planning

### Abbreviation
12-BPL-F-152-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 module builds on the course "Beschaffung, Produktion und Logistik - Grundlagen" ("Procurement, Production and Logistics - Basics"). Selected tasks and processes, in particular in the area of materials management, will be analysed in detail and related planning and control models and methods will be developed.

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

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

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

### Allocation of places
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### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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<th>Abbreviation</th>
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<tr>
<td>Seminar: Supply, Production and Logistics Management</td>
<td>12-BPL-FS-152-m01</td>
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</table>

**Contents**

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

**Intended learning outcomes**

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

**Courses**

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

S (2)

**Method of assessment**

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

a) term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1 or b) term paper (approx. 20 to 25 pages)

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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**Referred to in LPO I**

(examination regulations for teaching-degree programmes)

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### 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>Financial Accounting and Auditing 1 - Financial Statements (German GAAP, IFRS)</td>
<td>12-Wipr1-F-152-m01</td>
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#### Contents

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

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

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

**Intended learning outcomes**

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

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

- V (2) + Ü (2)

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

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

**Allocation of places**

--

**Additional information**

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

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

#### minor in a Bachelor’s degree programme, 60 ECTS credits

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<tr>
<td>Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)</td>
<td>12-Wipr2-F-152-m01</td>
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#### Contents

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

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

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

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

#### Allocation of places

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#### Additional information

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<td>Financial Accounting and Auditing 3 - Auditing</td>
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**Contents**

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

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

Reading:

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

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

**Allocation of places**

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**Additional information**

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

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**Module title**  
Seminar: Financial Accounting und Auditing

**Abbreviation**  
12-Wipr-FS-152-m01

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

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

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**Contents**
The 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 (2)

**Method of assessment** (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
term paper (approx. 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Language of assessment: German and/or English

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

**Additional information**
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<td>Investment and Finance - Advanced Level</td>
<td>12-I&amp;F-F-152-m01</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 (2) + Ü (2)

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

written examination (approx. 60 minutes)
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<th>Abbreviation</th>
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<td>Seminar: Investment and Finance</td>
<td>12-I&amp;F-FS-152-m01</td>
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### Contents

This seminar deals with current topics of investments and finance. Students will be required to independently analyse a selected topic and to write a term paper. This term paper may be largely literature based or empirical or may be based on independent work with formal models. In addition, students will be required to deliver a talk on the topic.

### Intended learning outcomes

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

### Courses

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

| S (2) |

### Method of assessment

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

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

### Allocation of places

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

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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### Module title
**Business Valuation between Financial Mathematics and Data on Capital Market**

### Abbreviation
12-UBW-F-152-m01

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### Contents
Content:
This course deals with the "objectified corporate valuation" of public companies, the components of the discount rate and the mathematical structure of the DCF methods.

Outline of syllabus:
1. Introduction
2. Uncertainty as the central problem in the valuation of a company
3. Estimation of surpluses: accuracy and consistency
4. Risk free rate: capitalised value under certainty applying different interest rate structures
5. The risk premium: identification of the relevant risk and its equivalence for valuation object and alternative investment
6. Different discounted cash flow valuation methods: formal foundations and economic principles

### Intended learning outcomes
After completion of the module "Business valuation between Financial Mathematics and capital market data" students can
(i) understand the modern process of objectified business valuation theory;
(ii) examine submitted reviews according to consistent application of these methods.

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

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

### Allocation of places
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### Additional information
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<table>
<thead>
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<th>Abbreviation</th>
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<tbody>
<tr>
<td>Business Taxation 1: An Introduction to Tax Law &amp; Tax Planning</td>
<td>12-St1-F-152-m01</td>
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### Contents

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

### Intended learning outcomes

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

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)
creditable for bonus

### Allocation of places

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### Additional information

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

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<table>
<thead>
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<th>Abbreviation</th>
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<tbody>
<tr>
<td>Business Taxation 2: The Taxation of Income in Germany</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 filed by means of the tax code, other legal texts and secondary literature.

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

creditable for bonus

**Allocation of places**

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**Additional information**

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

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<td>Business Taxation 3: Introduction to VAT</td>
<td>12-St3-F-152-m01</td>
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**Module coordinator**
holder of the Chair of Business Taxation

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

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**Duration**
1 semester

**Module level**
undergraduate

**Other prerequisites**
--

### Contents

Introduction to German value added tax.

### Intended learning outcomes

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

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

V (2) + Ü (2)

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

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

creditable for bonus

### Allocation of places

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### Additional information

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

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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Selected Topics in Business Taxation - Lecture</td>
<td>12-StAP-V-152-m01</td>
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<th>Module coordinator</th>
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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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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</table>

**Contents**

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

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

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

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

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

**Allocation of places**

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**Additional information**

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

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

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

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

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

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

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

Language of assessment: German and/or English

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

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

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### Module title
Seminar: Information Technologies

### Abbreviation
12-Wiinf-FS-152-m01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Module level
undergraduate

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

Reading:
will vary according to topic

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

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

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

### Allocable for bonus
creditable for bonus

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

### Additional information
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<th>Module title</th>
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<td>Human Resource Management &amp; Organizational Theory</td>
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</table>

**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 (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

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**Additional information**

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

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**Contents**

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

**Intended learning outcomes**

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

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

S (2)

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

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

Assessment offered: Once a year, winter semester

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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<table>
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<th>Module title</th>
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<td>Innovation Management</td>
<td>12-IM-152-m01</td>
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<th>Module coordinator</th>
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<tbody>
<tr>
<td>holder of the Chair of Entrepreneurship and Management</td>
<td>Faculty of Business Management and Economics</td>
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### 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 (2) + Ü (2))

### Method of assessment

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

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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### Module title
Entrepreneurship

### Abbreviation
12-EPS-152-m01

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### Contents

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

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

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

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

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

### Allocation of places
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### Additional information
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<th>Module title</th>
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<td>Cost Accounting for Decision Making and Control</td>
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**Contents**

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

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

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**Additional information**

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

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<td>Aspects of Managerial Accounting and Control</td>
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**Contents**

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

**Intended learning outcomes**

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

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

S (2)

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

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

**Allocation of places**

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**Additional information**

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

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**Module title**
eBusiness

**Abbreviation**
12-Ebus-F-152-m01

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

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

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**Duration**
1 semester

**Module level**
undergraduate

**Other prerequisites**
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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 (2) + Ü (2)

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

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

Language of assessment: German and/or English

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

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

**Intended learning outcomes**

After completion of the module students are able
(i) to understand challenges of real e-business companies;
(ii) to apply the acquired knowledge to solve a specific, real problem;
(iii) to present developed results;
(iv) to collect experience in the field of search engine optimization.

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

V (2) + Ü (2)

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

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

Language of assessment: German and/or English

**Allocation of places**

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**Additional information**

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

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Module title: Seminar: Information Systems
Abbreviation: 12-INS-FS-152-m01

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

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

Duration: 1 semester
Module level: undergraduate
Other prerequisites:

Contents:
This course will provide students with an overview of the applications and usage of corporate information systems. The first part of the course will introduce systems for the classification of different information systems. The course will then move on to acquaint students with industry-specific as well as industry-neutral information systems for specific business functions and processes. With the help of examples, the course will also introduce information systems for inter-company collaboration and e-business.

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

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

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

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

Additional information:
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Referred to in LPO I (examination regulations for teaching-degree programmes):
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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Supply Chain Management</td>
<td>12-SCM-F-152-m01</td>
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<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Logistics and Quantitative Methods in Business Administration</td>
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## Contents

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

## Intended learning outcomes

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

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

V (2) + Ü (2)

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

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

Assessment offered: Once a year, summer semester

Language of assessment: German and/or English

## Allocation of places

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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: Logistics & Supply Chain Management

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<tr>
<td>Seminar: Logistics &amp; Supply Chain Management</td>
<td>12-LSCM-152-m01</td>
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### Contents

In this module, students will learn, on a case-by-case basis, how companies successfully implemented quantitative planning methods to optimise their processes in logistics and supply chain management.

### Intended learning outcomes

After completing this module students can

1. understand mathematical models to solve practical problems in logistics and supply chain management,
2. evaluate and critique the results of such models, and
3. understand, describe, and evaluate the limits of such models.

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

- S (2)

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

- written elaboration (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1
- Assessment offered: Once a year, winter semester
- Language of assessment: German and/or English

### Allocation of places

20 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Applicants who have already achieved a total of 90 ECTS credits or more will be given preferential consideration. (2) When places are allocated in accordance with (1) and the number of applications exceeds the number of available places, places will be allocated according to the average grade of assessments taken so far; among applicants with the same average grade, places will be allocated by lot.

### Additional information

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

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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>
<tr>
<th>Module title</th>
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<td>Toyota Supply Chain Management</td>
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**Contents**

Toyota is still considered to be a pioneer in the field of automobile production although it has recently had to cope with difficulties (e.g. recalls, production shortfalls caused by natural disasters) and had lost its dominant position in the automotive market to General Motors and Volkswagen—at least temporarily. The development of concepts, such as Lean Manufacturing, Total Quality Management, Kaizen, Kanban, etc. can be attributed completely or at least partially to Toyota. These concepts integrated in the so-called Toyota Production System (TPS) are now considered standard elements of modern production systems and are standard repertoire in business management. However, with a focus on the management of production systems, they only represent one of the cornerstones of the successful Toyota model. Toyota currently operates extremely efficient global supply chains with international production sites (in Japan, USA, France, Brazil, Argentina, Malaysia, Pakistan, etc.), globally distributed suppliers and a worldwide dealer network. Toyota implemented not only efficient production (with TPS), but also sustained efficient design and coordination of globally distributed value-added activities. To accomplish this, Toyota has consistently developed its management philosophy and the principles underlying TPS and integrated these in the "Toyota supply chain". While we were able to learn from Toyota in the past as to how production systems can be designed, today we can learn from Toyota as to how complex global supply chains in the automotive industry - but also in other industries - should be designed and coordinated. Notably its planning principles are - despite the greater complexity - easy to understand, simple to implement and are based on simple 'ground rules'. The aim of this seminar is to learn from the Toyota supply chain.

**Intended learning outcomes**

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

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

S (2)

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

written elaboration (approx. 10 to 15 pages) and presentation (approx. 10 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: German and/or English

**Allocation of places**

20 places. Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Applicants who have already achieved a total of 90 ECTS credits or more will be given preferential consideration. (2) When places are allocated in accordance with (1) and the number of applications exceeds the number of available places, places will be allocated according to the average grade of assessments taken so far; among applicants with the same average grade, places will be allocated by lot.

**Additional information**

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

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<table>
<thead>
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<th>Module title</th>
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<td>European Monetary Policy</td>
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### Contents

The course discusses the following questions:

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

### Intended learning outcomes

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

### Courses

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

V (2) + Ü (2)

### Method of assessment

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

written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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### Module 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>
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<td>Business Cycle Analysis</td>
<td>12-Konj1-F-152-m01</td>
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### Contents

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

### Intended learning outcomes

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

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

V (2) + Ü (2)

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 40 pages, to be prepared in groups of 3 candidates) and presentation (approx. 40 minutes, to be prepared and delivered in groups of 3 candidates), weighted 3:2 or c) term paper (approx. 15 pages)

### Allocation of places

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### Additional information

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

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<table>
<thead>
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<th>Abbreviation</th>
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<td>Seminar: Economic Policy</td>
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</table>

**Contents**

Acquiring an in-depth understanding of specific problems of macroeconomics.

**Intended learning outcomes**

After the seminar, students can
(i) consolidate acquired knowledge and if necessary apply additional techniques of scientific work;
(ii) create, present and defend a scientific paper;
(iii) deal with the working papers of other participants;
(iv) prepare better for the processing of the bachelor thesis.

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

S (2)

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

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

**Allocation of places**

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

**Additional information**

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

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

#### minor in a Bachelor’s degree programme, 60 ECTS credits

<table>
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<td>International Economics</td>
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#### Module coordinator
holder of the Chair of International Macroeconomics

#### 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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#### Contents

**Description:**
The course starts with an introduction to the current trends of the real side of globalisation. The main part of the course deals with explanations of international trade (comparative advantage, economies of scale, product variety) and for international factor movements (migration, foreign direct investment and multinational companies, intertemporal trade). Current issues and controversies (e.g. globalisation and labour; globalisation and the environment; migration within the European Union) are analysed against this background.

**Outline of syllabus:**
1. International economics -- trends and current developments
2. International trade
   - Ricardian theory: labour productivity and comparative advantage
   - Heckscher-Ohlin-factor proportion theory and the general neoclassical model
   - New trade theory: product differentiation, scale economies, firm heterogeneity
3. International factor movements

**Reading:**
There is no single textbook that covers this course. The best general reference is: Krugman, P.R., M. Obstfeld, M.J. Melitz (2012), International economics. Theory and policy, most recent edition. The course develops case studies that use additional references.

**Intended learning outcomes**
The students acquire the ability to critically understand trends and developments concerning the real side of the world economy: Trade flows and international factor movements. They can penetrate the causes and consequences of real economic globalization economically-intuitively and analytically formulate and defend arguments and they acquire the expertise to critically evaluate a scientific basis current controversy posed by the real economic globalization.

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

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

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

Content:
The course examines current topics in international economics (e.g. outsourcing, offshoring and multinational firms; competition of locations, jurisdictions and systems; globalisation and the environment; trade, multinational firms and labour markets; triumph of the city).

Reading:
Recent articles from international journals and/or monographs.

**Intended learning outcomes**

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

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

S (2)

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

term paper (approx. 15 pages) and presentation (approx. 30 minutes), weighted 3:1
Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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<td>Applied Regional and Urban Economics</td>
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### Contents

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

### Intended learning outcomes

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

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

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

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

V (2) + Ü (2)

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

a) written examination (approx. 60 minutes) or b) term paper (approx. 10 pages) including empirical analysis prepared by candidates

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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Module title | Abbreviation
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Competition and Strategy 1 | 12-S&W1-F-152-m01

**Module coordinator**
holder of the Chair of Industrial Economics

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

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

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

**Intended learning outcomes**
Students which complete this course will be able to
(i) explain different equilibrium concepts (Nash equilibrium, subgame perfect equilibrium, bayesian equilibrium, perfect bayesian equilibrium);
(ii) explain for which kind of strategic situation each of these equilibrium concepts were developed;
(iii) apply these concepts to simple realistic strategic situations;
(iv) choose the appropriate equilibrium concept which fits best to a given strategic situation.

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

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

**Allocation of places**
--

**Additional information**
--

**Referred to in LPO I** (examination regulations for teaching-degree programmes)
--
Module title: Competition and Strategy 2

Abbreviation: 12-S&W2-F-152-m01

Module coordinator: holder of the Chair of Industrial Economics

Module offered by: Faculty of Business Management and Economics

ECTS: 5

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

Duration: 1 semester

Module level: undergraduate

Other prerequisites: --

Contents:

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

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

Reading:
Schulz: Wettbewerbspolitik, Tübingen.

Intended learning outcomes:
After completing the course students are able to
(i) recognize the potential of lessening competition due to certain practices by firms;
(ii) argue by using results from industrial economics why certain practices hinder competition;
(iii) understand decisions of the Bundeskartellamt and of the European Commission and evaluate such decisions from an economic point of view.

Courses (type, number of weekly contact hours, language — if other than German)
V (3) + Ü (2)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 10 pages) and presentation (approx. 15 minutes), weighted 2:1
Language of assessment: German and/or English

Allocation of places
--

Additional information
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Referred to in LPO 1 (examination regulations for teaching-degree programmes)
--
**Module title**  
Competition and Strategy 3  

**Abbreviation**  
12-S&W3-F-152-m01

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<th>Module coordinator</th>
<th>Faculty of Business Management and Economics</th>
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### Contents

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

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
1. acquire an understanding of the underlying reasons why some markets cannot be made competitive;
2. acquire a knowledge of the economic principles that lie behind the application of competition policy and utility regulation;
3. 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;
4. learn from the practical experiences of market regulation and deregulation of the last 20-30 years.

### Courses

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Language of assessment: German and/or English

### Allocation of places

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### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

--
### Seminar: Competition and Strategy

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<td>1 semester</td>
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**Contents**

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

**Intended learning outcomes**

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

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

| S (2) |

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

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

Language of assessment: German and/or English

**Allocation of places**

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

**Additional information**

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

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Module title | Abbreviation
---|---
Business Strategy for Information and Network Industries | 12-BSINI-152-m01

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

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Contents

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

The course will be taught in English.

Intended learning outcomes

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

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

V (2) + Ü (2)

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

a) written examination (approx. 60 minutes) or b) written examination (approx. 120 minutes) or c) term paper (approx. 10 pages) and presentation (approx. 15 minutes), weighted 2:1

Language of assessment: German and/or English

Allocation of places

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Additional information

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

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

### minor in a Bachelor’s degree programme, 60 ECTS credits

<table>
<thead>
<tr>
<th>Module title</th>
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<td>Introduction to Industrial Organization</td>
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### Contents

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

**Outline of syllabus:**
1. Games and strategy
2. Oligopoly
3. Product differentiation
4. Dynamic and repeated games
5. Collusion
6. Market structure, entry and exit
7. Mergers
8. Vertical relations
9. Strategic behaviour by incumbent firms

This course will be taught in English.

### Intended learning outcomes

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

This course will be taught in English.

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

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

a) written examination (approx. 60 minutes) or b) written examination (approx. 120 minutes) or c) term paper (approx. 10 pages) and presentation (approx. 15 minutes), weighted 2:1

Language of assessment: German and/or English

### Allocation of places

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### Additional information

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

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<td>European Integration</td>
<td>12-Integ-F-152-m01</td>
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<td>holder of the Chair of Economic Order and Social Policy</td>
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**Contents**

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

**Intended learning outcomes**

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

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

**Allocation of places**

--

**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

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<td>Microeconomics 3</td>
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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 (2) + Ü (2) |

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

- written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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

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<table>
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## 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 (2)

## Method of assessment

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

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

## Allocation of places

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## Additional information

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

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<table>
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<td>Economic Principles of Risk Management</td>
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**Contents**

Rational decisions under uncertainty

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

**Intended learning outcomes**

After completing the course students are able to

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

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

V (2) + Ü (2)

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

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

**Allocation of places**

--

**Additional information**

--

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

--
### Module title
Insurance Markets

### Abbreviation
12-VM-152-m01

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

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

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### Contents
Asymmetric information makes insurance markets different from common goods markets. Research questions and methods thus have to take these special features into account. Typical subjects covered in the course:

1. Demand for insurance
2. Supply of insurance
3. Adverse selection in insurance markets
4. Moral hazard in insurance markets
5. Empirical assessment of information problems
6. Informal insurance schemes
7. Insurance and bounded rationality

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

1. explain the essential results of the economic analysis of insurance markets,
2. apply the involved methods to given simple examples on their own,
3. recognise, in which real life situations and how the results can be applied,
4. analyse the impact of certain insurance contracts on market outcomes.

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

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

### Allocation of places
--

### Additional information
--

### Referred to in LPO I (examination regulations for teaching-degree programmes)
--
Module title | Abbreviation
---|---
Economics of Information | 12-IÖ-152-m01

Module coordinator | Module offered by
holder of the Chair of International Macroeconomics | 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

Information economics deals with the consequences of asymmetric information on market outcomes. Typical subjects covered in the course:

1. Adverse selection
2. Moral hazard
3. Auctions

Intended learning outcomes

After completing the course students are able to

1. explain the essential results of information economics,
2. apply the involved methods to given simple examples on their own,
3. recognise, in which real life situations and how the results can be applied.

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

V (2) + Ü (2)

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

written examination (approx. 60 minutes)

Allocation of places

--

Additional information

--

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

--
Incentives and Organizations

Module title: Incentives and Organizations
Abbreviation: 12-IAO-152-m01

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

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

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

Contents
This seminar covers the following special topics in organisational economics:
• Hidden costs of control - theory and evidence
• Reciprocity and incentives - experimental evidence
• Task meaning, respect, and performance effects - experimental evidence
• Leadership - theory and evidence

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

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

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

Allocation of places
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Additional information
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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### Module title
Challenges of China's Economic Rise

### Abbreviation
12-CCER-152-m01

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

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

### ECTS
5

### Method of grading
numerical grade

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

### Duration
1 semester

### Module level
undergraduate

### Other prerequisites
--

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

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

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

### Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module can be chosen to earn a bonus)
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 to 20 pages) and presentation (approx. 10 to 15 minutes), weighted 2:1
Assessment offered: Once a year, summer semester
Language of assessment: English

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

### Additional information
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### Referred to in LPO I (examination regulations for teaching-degree programmes)
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<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction to Economics - Minor</td>
<td>12-NF-EVWL-152-m01</td>
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</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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</thead>
<tbody>
<tr>
<td>holder of the Chair of Monetary Policy and International Economics</td>
<td>Faculty of Business Management and Economics</td>
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</table>

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<thead>
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<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>undergraduate</td>
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</table>

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

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

<table>
<thead>
<tr>
<th>Courses (type, number of weekly contact hours, language — if other than German)</th>
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</thead>
<tbody>
<tr>
<td>V (2) + T (2)</td>
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</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Additional information</th>
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<tr>
<th>Referred to in LPO I (examination regulations for teaching-degree programmes)</th>
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</table>
### 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>
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<tbody>
<tr>
<td>Selected Topics of Business Management and Economics 1</td>
<td>12-APW1-152-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

<table>
<thead>
<tr>
<th>ECTS</th>
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<td>numerical grade</td>
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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>--</td>
</tr>
</tbody>
</table>

#### Contents

This module serves the purpose of transferring credits from

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

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

#### Intended learning outcomes

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

#### Courses

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

| V (2) + Ü (2) |

#### Method of assessment

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

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

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

#### Allocation of places

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#### Additional information

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#### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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**Module title**
Selected Topics of Business Management and Economics 2

**Abbreviation**
12-APW2-152-m01

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

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

<table>
<thead>
<tr>
<th>ECTS</th>
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<tbody>
<tr>
<td>5</td>
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</tr>
</tbody>
</table>

**Duration**
1 semester

**Module level**
undergraduate

**Other prerequisites**
--

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

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

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

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

V (2) + Ü (2)

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

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

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

### 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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