

Module Descriptions

for the Master of Science in Business Administration
at the University of Münster
(PO 2010)
from July 07th 2010 in the version from November 17th 2014

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1. Structure of the Major Business Administration

| | Major | Minor |
|--------------------------|--------------------|---|
| 1 st semester | MAJOR 66 CP | <ul style="list-style-type: none">➤ more classes of the elected Major (in addition to Minor)➤ basic classes of a different Major➤ additional Minor (z.B. Economics, IS, Research) |
| 2 nd semester | | |
| 3 rd semester | | MINOR 24 CP |
| 4 th semester | Masterthesis 30 CP | |

2. Master Program Business Administration – Combination of major and minor subjects

| Major Accounting | Major Finance | Major Management | Major Marketing | |
|------------------|---------------|------------------|-----------------|--------------------------------|
| | X | X | X | Minor Accounting |
| X | | | | Supplementary Minor Accounting |
| X | | X | X | Minor Finance |
| | X | | | Supplementary Minor Finance |
| X | X | | X | Minor Management |
| X | X | X | | Minor Marketing |
| X | X | X | X | Minor Information Systems |
| X | X | X | X | Minor Volkswirtschaftslehre |
| X | X | X | X | Minor Research |

Feasible combinations of major and minor subjects are marked with crosses

Module Offer

ACM

Accounting Center Münster

| | |
|-------|--|
| ACM01 | Concepts and Tools of Management Accounting |
| ACM02 | Financial Accounting |
| ACM03 | International Taxation |
| ACM04 | International Management Accounting and Control |
| ACM05 | Seminar on Accounting I |
| ACM06 | Seminar on Accounting II |
| ACM07 | Enterprise Analysis and Valuation |
| ACM08 | Corporate Taxation I |
| ACM09 | Advanced Accounting on specific topics I |
| ACM10 | Auditing |
| ACM11 | Advanced Financial Accounting under German GAAP and IFRS |
| ACM12 | Advanced Accounting on specific topics II |
| ACM13 | Applications of Management Accounting |
| ACM14 | IFRS and Management Control |
| ACM15 | Electives on Accounting |
| ACM16 | Advanced International Accounting |
| ACM17 | Corporate Taxation II |

| Major Accounting | | | Addition to Minor Accounting |
|---|---|---|--|
| 6 CP ACM 1) Concepts and Tools of Management Accounting | 6 CP ACM 2) International Financial Reporting | 6 CP ACM 3) International Taxation | Across all semesters 8 x 6 CP (8 out of 10), <u>at least 4 electives (*)</u> ACM 8) Advanced Taxation* ACM 9) Advanced Accounting on specific topics I |
| 12 CP ACM 5) Seminar on Accounting I | | | ACM 4) International Management Accounting and Control* ACM 7) Enterprise Analysis and Valuation* ACM 10) Auditing* ACM 12) Advanced Accounting on specific topics II |
| 12 CP ACM 6) Seminar on Accounting II | | ACM 13) Applications of Management Accounting* | ACM 14) IFRS and Management Accounting* ACM 15) Electives on Accounting ACM 16) Advanced International Accounting |
| Masterthesis 30 CP | | | |

| Major Accounting | | | | |
|---|---|--|---|---|
| 6 CP ACM 1) Concepts and Tools of Management Accounting | 6 CP ACM 2) International Financial Reporting | 6 CP ACM 3) International Taxation | | |
| 12 CP ACM 5) Seminar on Accounting I | | 4 x 6 CP (4 out of 10) ACM 4) International Management Accounting and Control ACM 7) Enterprise Analysis and Valuation ACM 16) Advanced International Accounting | | |
| 12 CP ACM 6) Seminar on Accounting II | | ACM 8) Advanced Taxation ACM 9) Advanced Accounting on specific topics I | ACM 13) Applications of Management Accounting ACM 14) IFRS and Management Accounting | ACM 15) Electives on Accounting as well as ACM10), ACM12) (during summer term) |
| Masterthesis 30 CP | | | | |

| | Minor Accounting |
|--|--|
| | <p>Across all semesters 4 x 6 CP (4 out of 13), at least 2 electives (*)</p> <p>ACM 1) Concepts and Tools of Management Accounting*</p> <p>ACM 2) International Financial Reporting*</p> <p>ACM 3) International Taxation*</p> <p>ACM 8) Advanced Taxation</p> <p>ACM 9) Advanced Accounting on specific topics I</p> <p>ACM 13) Applications of Management Accounting</p> <p>ACM 14) IFRS and Management Accounting</p> <p>ACM 16) Advanced International Accounting</p> <p>ACM 4) International Management Accounting and Control</p> <p>ACM 7) Enterprise Analysis and Valuation</p> <p>ACM 10) Auditing</p> <p>ACM 12) Advanced Accounting on specific topics II</p> <p>ACM 15) Elective on Accounting</p> |

Concepts and Tools of Management Accounting

| | | | | | |
|------------------------------|--|---|--|--------------|--------------------------|
| Module Title english: | | Concepts and Tools of Management Accounting | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: ACM01 | State: Compulsory | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Concepts and Tools of Management Accounting | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on Concepts and Tools of Management Accounting | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | Management Accounting and Control is an integrating corporate function and as such a major part in Business Administration. In our understanding, Controlling comprises the collection, refinement and analysis of goal oriented data for decision-making-processes. Management Accounting and Control is an integral part of everyday life for public and private organisations, both large and small, across the globe. The content of the course is strongly related to other Accounting courses such as “Management accounting for company portfolios”, “International Financial Reporting” or “International Management Accounting and Control”. | | | | |
| | Main topics and learning objectives: | | | | |
| | The primary purpose of the course is to communicate knowledge about the main conceptions, instruments and functions of Management Accounting and Control. The focus of the course is on efficient information processing and aspects of regulation and control of economic decisions in public and private organisations. The course also deals with both strategic and functional concepts and methods of planning. Besides methodical knowledge, the course critically analyzes the applicability of the instruments in different decision situations. Students use their theoretically gained knowledge in exercises, case studies and discussions. | | | | |
| | Themes | | Learning objectives | | |
| | Internal transfer prices | | To calculate different kinds of internal transfer prices and know their pros and cons | | |
| | Deviation analysis | | To identify different deviations concerning turnover and costs and interpret their sources and effects. | | |
| | Risk management and early warning systems | | To understand risks concerning business strategies and how to implement early warning systems. | | |
| | Planning Concepts | | To use decision trees for flexible planning and forecasts. | | |
| | Strategic Planning I | | To comprehend and use different types of internal and external analysis techniques. (Gap-Analysis, SWOT-Analysis and Benchmarking) | | |

| | | | | | | | | | | | | | |
|---|--|--------------------------------|---|--|--|-----------------|---|---|---|------------------------|---|--|--|
| | <table><tr><td>Strategic Planning II</td><td>To study and work with well-known Portfolio techniques, comprehend their premises and understand the backgrounds, e.g. the Product Life Cycle Concept and the Learning Curve Concept (Portfolio-Analysis, Product Life Cycle and Learning Curve).</td></tr><tr><td>Ratios and performance measurement systems</td><td>To identify figures, value ratios and build and value performance measurement systems.</td></tr><tr><td>Budgeting</td><td>To distinguish different ways of budgeting and their use in public and private organisations.</td></tr><tr><td>Business Valuation</td><td>To learn about different methods how to value companies and their critical assumptions.</td></tr><tr><td>Value Based Management</td><td>To appreciate aspects of Value Based Management and their impact on Management control.</td></tr><tr><td>Reporting and communication techniques</td><td>To learn about reports and apply communication techniques.</td></tr></table> | Strategic Planning II | To study and work with well-known Portfolio techniques, comprehend their premises and understand the backgrounds, e.g. the Product Life Cycle Concept and the Learning Curve Concept (Portfolio-Analysis, Product Life Cycle and Learning Curve). | Ratios and performance measurement systems | To identify figures, value ratios and build and value performance measurement systems. | Budgeting | To distinguish different ways of budgeting and their use in public and private organisations. | Business Valuation | To learn about different methods how to value companies and their critical assumptions. | Value Based Management | To appreciate aspects of Value Based Management and their impact on Management control. | Reporting and communication techniques | To learn about reports and apply communication techniques. |
| Strategic Planning II | To study and work with well-known Portfolio techniques, comprehend their premises and understand the backgrounds, e.g. the Product Life Cycle Concept and the Learning Curve Concept (Portfolio-Analysis, Product Life Cycle and Learning Curve). | | | | | | | | | | | | |
| Ratios and performance measurement systems | To identify figures, value ratios and build and value performance measurement systems. | | | | | | | | | | | | |
| Budgeting | To distinguish different ways of budgeting and their use in public and private organisations. | | | | | | | | | | | | |
| Business Valuation | To learn about different methods how to value companies and their critical assumptions. | | | | | | | | | | | | |
| Value Based Management | To appreciate aspects of Value Based Management and their impact on Management control. | | | | | | | | | | | | |
| Reporting and communication techniques | To learn about reports and apply communication techniques. | | | | | | | | | | | | |
| 5 | <p>Learning outcomes:</p> <p>Academic: Students are able to distinguish the different basic concepts of management accounting and to interpret them. You have mastered the basic methods of management accounting in the individual management accounting labor fields of information gathering and analysis, planning and control. On this basis, you are able to specifically prepare business decisions with operational and strategic focus and to ensure their rationality. By a broad knowledge of methods you can find always an apt solution on various business tasks.</p> <p>Soft skills: In working on the case study and presenting the solution to the auditorium, the student should demonstrate the ability</p> <ul style="list-style-type: none">• to select, assess and apply relevant pieces of literature,• to productively work in a group,• to coordinate with peers,• to apply knowledge gained in the lecture,• to visualize content in a power point presentation,• to professionally present and defend a solution in front of an auditorium. | | | | | | | | | | | | |
| 6 | <p>Description of possible electives within the modules: none</p> | | | | | | | | | | | | |
| 7 | <p>Examination: Examinations for every part of the module</p> | | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Presentation in group of an essay on a case study</td><td>ca. 30 min.</td><td>20 %</td></tr><tr><td>Exam</td><td>120 min.</td><td>80 %</td></tr></table> | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Presentation in group of an essay on a case study | ca. 30 min. | 20 % | Exam | 120 min. | 80 % |
| Relevant Work: | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | |
| Presentation in group of an essay on a case study | ca. 30 min. | 20 % | | | | | | | | | | | |
| Exam | 120 min. | 80 % | | | | | | | | | | | |
| 9 | <table><tr><td>Study Work:</td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr><tr><td>none</td><td></td></tr></table> | Study Work: | | Number and Type; Connection to Course | Duration | none | | | | | | | |
| Study Work: | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | | |
| none | | | | | | | | | | | | | |
| 10 | <p>Prerequisites for Credit Points:</p> | | | | | | | | | | | | |

| | | |
|----|---|--|
| | The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Presence is recommended but not compulsory. | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | |
| 15 | Responsible Lecturer: Professor Dr. Wolfgang Berens | Department: School of Business and Economics |
| 16 | Misc.: The application for the group presentations must be made through the homepage of the Chair of Management Accounting | |

Financial Accounting

| | | | | | | |
|------------------------------|---|---------------------------------------|--|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Financial Accounting | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: ACM02 | State: Compulsory | Language of Instruction: German, partly English | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | International Financial Reporting I (English) | 3 | 30 h (2 CH) | 60 |
| | 2 | Course | International Financial Reporting II (German) | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: Background and relations to other courses: The module extends and deepens knowledge in the field of international financial reporting. Main topics and learning objectives: The focal point of this module is financial accounting according to IFRS. It discusses in particular the principles of IFRS, the financial statements and the recognition, measurement and disclosure of balance sheet items. Moreover, the course deals with preparing consolidated financial statements. Evidence from empirical research is presented as well. Extensive practical exercises and case studies are integrated in the lectures. | | | | | |
| 5 | Learning outcomes: Academic: After completing the course, students have a profound knowledge of the International Financial Reporting Standards, their development as well as their enforcement. They are capable of understanding IFRS financial statements and evaluating accounting options offered by the standards. In addition, students know the differences to the national financial accounting system (German GAAP) and they are able to assess potential consequences when adopting IFRS for the first time. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Written exam “International Financial Reporting I” | | 60 min. | 50 % | | |
| | Written exam “International Financial Reporting II” | | 60 min. | 50 % | | |
| 9 | Study Work: | | | | | |

| | | |
|-----------|---|--|
| | Number and Type; Connection to Course | Duration |
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Presence is recommended but not compulsory. | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | |
| 15 | Responsible Lecturer: Professor Dr. Peter Kajüter, Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics |
| 16 | Misc.: | |

International Taxation

| | | | | | |
|------------------------------|--|---------------------------------------|---|--------------|--------------------------|
| Module Title english: | | International Taxation | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: ACM03 | State: Compulsory | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | International Taxation | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on International Taxation | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | In order to enter new markets or exploit location advantages firms are passing national borders and undertake foreign direct investments. Technological improvements in communication and transportation foster the growth of international business and as a result international trade as well as foreign direct investment flows are continuously rising. Seen from the perspective of the involved governments these international transactions are very important subjects. First of all governments want to attract investments of foreign enterprises leading to a further job creation in their country. Besides that, the entrance of a company through an inbound investment raises tax revenues since all enterprises are subject to taxation. Every government sets its own taxation rules. The course is dealing with German international tax law. Since international taxation builds upon national tax law, the course assumes that it is known how national companies are taxed in Germany. | | | | |
| | Main topics and learning objectives: | | | | |
| | At the core of international taxation are lying two main issues. The first one is double taxation arising from the fact that the taxing authority of each nation that is involved in an international business will levy a tax on every transaction which is not purely domestic. The access of at least two different jurisdictions to one and the same transaction lowers the gains from international trade, thus leading to economic inefficiency. In this respect the course explains unilateral and bilateral methods used to handle double taxation issues and it is further discussed how taxing rights are distributed among involved jurisdictions in different settings. The second major theme is related to profit shifting. The international business context gives rise to several arrangements in which profits of a multinational enterprise can be shifted from a state with a high tax rate to countries with a lower tax burden. In this respect the course covers a series of German regulations trying to prevent companies from implementing unintended tax minimizing strategies. Based on the core elements of international taxation it is further discussed which impact corporate taxation has on the legal form choice of foreign inbound and outbound direct investments. The main goal of the course is to provide students with an understanding of German international corporate tax law and therefore to build the fundamentals for international tax planning strategies. | | | | |
| | Themes | | Learning objectives | | |
| | Fundamentals of international corporate taxation | | To learn relevant definitions and basic principles of international taxation. To understand major issues of international taxation, being double taxation, profit shifting and tax obstacles within the European Union. | | |
| | Methods for avoiding or | | To apply the exemption, the credit and the deduction method. To know how | | |

| | mitigating double taxation | an income tax treaty is structured and to understand its elements. | | | | | | | |
|---------------------------------------|--|--|--|---------------------------------------|----------|-------------------------|--------------------|----------|-------|
| | Attribution of Profits | To distinguish between a branch and a subsidiary and to understand the dealing at arm´s length principle and the concept of transfer pricing. | | | | | | | |
| | Regulations to prevent tax evasion | To learn how inappropriate transfer prices are corrected and when a relocation of assets to foreign branches leads to taxation. To detect when controlled foreign corporations are subject to German taxation. | | | | | | | |
| | European Union and Taxation | To get to know the tax relevant institutions of the European Union and to understand how European integration affects German tax law. | | | | | | | |
| | Taxation of foreign direct investments | To calculate the tax burden for inbound as well as outbound foreign direct investments in order to estimate the optimal legal form choice from a tax point of view. | | | | | | | |
| | International corporate structures | To appreciate the relevance of holding companies for tax purposes. | | | | | | | |
| | International taxation and individuals | To assess the tax consequences of foreign deployment and expatriates. To introduce into international issues of inheritance tax. | | | | | | | |
| 5 | Learning outcomes: Academic: Students are able to assess the fiscal impact of international corporate structures. For this, the students apply the tax rules competently, in order to determine the tax burden on international companies. You are familiar with national tax laws and international tax treaties, which are applied at the same time. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way. | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Final Written Exam</td><td>120 min.</td><td>100 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final Written Exam | 120 min. | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | |
| Final Written Exam | 120 min. | 100 % | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | |
| none | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | |
| 13 | Presence: | | | | | | | | |

| | | |
|----|---|--|
| | Presence is recommended but not compulsory. | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | |
| 15 | Responsible Lecturer: Professor Dr. Christoph Watrin | Department: School of Business and Economics |
| 16 | Misc.: | |

International Management Accounting and Control

| | | | | | |
|-------------------------------|---|--|---|--------------|--------------------------|
| Module Title english: | | International Management Accounting and Control | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: ACM04 | State: Elective | Language of Instruction: German | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | International Management Accounting and Control | 4 | 45 h (3 CH) |
| 4 | 2 | Exercise | Tutorial on International Management Accounting and Control | 2 | 15 h (1 CH) |
| | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | In an increasingly international business environment, multinational enterprises are confronted with several issues that make management control more difficult. For example, multinational enterprises are exposed to various economic, legal and cultural environments. Different currencies induce the need for foreign currency translation. Transfer prices have to be set to consider both tax and control requirements. Moreover, differences in national cultures raise the question to what extent national preferences regarding participation in the budgeting process should be considered by multinational enterprises. These and many other issues require an in-depth understanding about the design of management control systems in multinational firms and the national particularities of national management accounting traditions in different countries. This course builds upon the course “Concepts and tools of management control” in the 1st semester. Hence, introductory knowledge of management accounting and control is required for this course. | | | | |
| 4 | Main topics and learning objectives: | | | | |
| | The course International Management Accounting and Control imparts on the one hand knowledge about management accounting in multinational enterprises. Among other topics, students learn about cross-border investments and cross-border M&A, international relocation of business activities, offshoring, performance evaluation of foreign subsidiaries, foreign currency translation, particularities in international budgeting and transfer pricing as well as risk management in multinational enterprises. On the other hand, country specifics in managerial accounting are compared internationally (comparative management accounting). In particular, managerial accounting is contrasted between Germany and the USA and Japan. After completing the course, students will have a profound knowledge of international management accounting. They will learn the specific challenges of international management accounting that multinational corporations have to face and will be able to apply this knowledge to practical problems. In addition to that, the students will be aware of national specifics in managerial accounting in selected countries. They will be capable of evaluating advantages and disadvantages of different concepts critically and to assess managerial accounting in German firms from an international perspective. | | | | |
| | | | | | |
| Themes | | Learning objectives | | | |
| Internationalisation of firms | | To learn about the process of internationalisation and the challenges associated with it for management accounting and control | | | |
| Managerial accounting in | | To be able to explain the specific requirements for management control | | | |

| | | | | | | | | | | | |
|---------------------------------------|--|---|--|----------------|--|---------------------------------------|----------|-------------------------|--------------------|----------|-------|
| | multinational enterprises | systems in a multinational enterprise To be able to apply the concepts and tools discussed to practical problems of multinational enterprises | | | | | | | | | |
| | Comparative management accounting | To learn differences in management accounting across countries To be aware of the strengths and weaknesses of different national approaches to management accounting To be able to evaluate the state of management accounting in Germany from an international perspective | | | | | | | | | |
| 5 | Learning outcomes: | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | | | |
| 8 | <table><tr><td colspan="2">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final written exam</td><td>120 min.</td><td>100 %</td></tr></table> | | | Relevant Work: | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final written exam | 120 min. | 100 % |
| Relevant Work: | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | |
| Final written exam | 120 min. | 100 % | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr><tr><td>none</td><td></td></tr></table> | | | Study Work: | | Number and Type; Connection to Course | Duration | none | | | |
| Study Work: | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | |
| none | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | |
| 13 | Presence: Presence is recommended but not compulsory. | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | | | | | | | | | | |
| 15 | Responsible Lecturer: Professor Dr. Peter Kajüter | Department: School of Business and Economics | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | |

Seminar on Accounting I

| | | | | | | |
|------------------------------|---|---------------------------------------|---|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Seminar on Accounting I | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: ACM05 | State: Compulsory | Language of Instruction: German | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 12 | Workload (h): 360 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Seminar | Seminar on Financial Accounting and Taxation | 12 | 30 h (2 CH) | 330 |
| | 2 | Seminar | Seminar on Management Accounting and Control and International Accounting | 12 | 30 h (2 CH) | 330 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: The goals of this module incorporate the application of general knowledge in Accounting, Controlling or Taxation as well as specialized issues. Main topics and learning objectives: In this module students deal with varying current topics concerning accounting by writing a term paper or by solving case studies. The results are presented and defended in groups in the plenum. Therefore students form groups in order to discuss and exchange their research results. The topics dealt with originate from the field of research of the institute/chair in question so that current research results can be integrated into the lectures. The students' own empirical respectively theoretical and methodological analyses are consequently supported as well as the integration of international aspects. Each semester one seminar relating to the field of "Financial Accounting and Taxation" and one seminar on "Controlling and International Accounting" is offered. | | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: After completing the module, students are able to write a scientific work and to defend their arguments in a critical scientific discussion. Depending on the topic, they apply qualitative and analytical or formal and methodological instruments. Soft skills: Having passed the module students gain key competences which are relevant when presenting arguments whereupon communication and speaking skills are of primary importance. | | | | | |
| 6 | Description of possible electives within the modules: One of the offered seminars has to be chosen. | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | Duration | | Part of final mark in % | | |
| | Seminar on Financial Accounting and Auditing | | | | | |

| | term paper | 12 pages | 50 % | | | | |
|---------------------------------------|--|--|------|---------------------------------------|----------|------|--|
| | presentation and discussion of the contents of the seminar | 30-40 min. presentation & 20 min. discussion | 25 % | | | | |
| | Exam | 60 min. | 25 % | | | | |
| | Seminar on Taxation | | | | | | |
| | Term paper | 15 pages | 60 % | | | | |
| | presentation and discussion of the contents of the seminar | 50-60 min. | 40 % | | | | |
| | Seminar on International Accounting | | | | | | |
| | Term paper | 15 pages | 50 % | | | | |
| | presentation | ca. 30 min. | 20 % | | | | |
| | Exam | 120 min. | 30 % | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | |
| Number and Type; Connection to Course | Duration | | | | | | |
| none | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | |
| 11 | Weight of the module grade for the overall grade: 10% (12 of 120 CP) | | | | | | |
| 12 | Module Prerequisites: none | | | | | | |
| 13 | Presence: Presence is compulsory. An attendance of at least 90 % is necessary. | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | |
| 15 | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics | | | | | |
| 16 | Misc.: Due to organizational reasons, an early registration at the institute/chair in question is necessary before the binding registration at the registrar's office. | | | | | | |

Seminar on Accounting II

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|------------------------------|---|---------------------------------------|---|---------------|--------------------------------|-----------------------|
| Module Title english: | | Seminar on Accounting II | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: ACM06 | State: Compulsory | Language of Instruction: German | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 12 | Workload (h): 360 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Seminar | Seminar on Financial Accounting and Taxation | 12 | 30 h (2 CH) | 330 |
| | 2 | Seminar | Seminar on Management Accounting and Control and International Accounting | 12 | 30 h (2 CH) | 330 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: The goals of this module incorporate the application of general knowledge in Accounting, Controlling or Taxation as well as specialized issues. Main topics and learning objectives: In this module students deal with varying current topics concerning accounting by writing a term paper or by solving case studies. The results are presented and defended in groups in the plenum. Therefore students form groups in order to discuss and exchange their research results. The topics dealt with originate from the field of research of the institute/chair in question so that current research results can be integrated into the lectures. The students' own empirical respectively theoretical and methodological analyses are consequently supported as well as the integration of international aspects. Each semester one seminar relating to the field of "Financial Accounting and Taxation" and one seminar on "Controlling and International Accounting" is offered. | | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: After completing the module, students are able to write a scientific work and to defend their arguments in a critical scientific discussion. Depending on the topic, they apply qualitative and analytical or formal and methodological instruments. This second seminar before the master thesis enables students to realize the recognized improvement potentials. Soft skills: Having passed the module students gain key competences which are relevant when presenting arguments whereupon communication and speaking skills are of primary importance. | | | | | |
| 6 | Description of possible electives within the modules: One of the offered seminars has to be chosen. | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | Duration | | | Part of final mark in % | |
| | Seminar Financial Accounting and Auditing | | | | | |

| | term paper | 12 pages | 50 % | | | | |
|---------------------------------------|--|--|------|---------------------------------------|----------|------|--|
| | presentation and discussion of the contents of the seminar | 30-40 min. presentation & 20 min. discussion | 25 % | | | | |
| | Exam | 60 min. | 25 % | | | | |
| | Seminar on Taxation | | | | | | |
| | Term paper | 15 pages | 60 % | | | | |
| | presentation and discussion of the contents of the seminar | 50-60 min. | 40 % | | | | |
| | Seminar on International Accounting | | | | | | |
| | Term paper | 15 pages | 50 % | | | | |
| | presentation | ca. 30 min. | 20 % | | | | |
| | Exam | 120 min. | 30 % | | | | |
| | Seminar on Management Accounting and Control | | | | | | |
| | Case Studies | 7 x 20-30 pages | 70 % | | | | |
| | Exam | 90 min. | 30 % | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | |
| Number and Type; Connection to Course | Duration | | | | | | |
| none | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | |
| 11 | Weight of the module grade for the overall grade: 10% (12 of 120 CP) | | | | | | |
| 12 | Module Prerequisites: none | | | | | | |
| 13 | Presence: Presence is compulsory. An attendance of at least 90 % is necessary. | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | |
| 15 | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics | | | | | |
| 16 | Misc.: Due to organizational reasons, an early registration at the institute/chair in question is necessary before the binding registration at the registrar's office. | | | | | | |

Enterprise Analysis and Valuation

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|------------------------------|--|---------------------------------------|--|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Enterprise Analysis and Valuation | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: ACM07 | State: Elective | Language of Instruction: German | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Valuation | 3 | 30 h (2 CH) | 60 |
| | 2 | Course | Enterprise Analysis | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: The module develops knowledge In the field of valuation and enterprise analysis. Main topics and learning objectives: In this module knowledge about the analysis of financial accounting and valuation is provided and their relation to one another is discussed as well as the relation to other business areas. Within the scope of enterprise analysis e. g. mathematical-statistical methods are presented. Valuation is primarily based on the basics of financial theory. Extensive practical exercises and case studies are integrated into the lectures. On the whole, students should be made aware of how the various business subdisciplines influence the enterprise value and how they have to be taken into consideration in an enterprise valuation. | | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: After completing the course, students are able to identify and distinguish the different factors of an enterprise's success on the basis of financial accounting. Thus they are capable of evaluating which part of success is sustainable and can be allocated to operating business in order to identify the prior factors to be considered in an enterprise valuation. After having successfully accomplished this module, students are able to apply different decision-theoretical methods and models belonging to financial theory as far as enterprise valuations are concerned. They can further identify the key influencing factors and they are able to quantify the impact on the enterprise value. At the same time students are able to analyze the relations between single business transactions and the enterprise's overall performance. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Written exam "Valuation" | | 60 min. | 50 % | | |
| | Written exam "Enterprise Analysis" | | 60 min. | 50 % | | |

| 9 | Study Work: <table border="1"> <thead> <tr> <th data-bbox="196 219 1093 264">Number and Type; Connection to Course</th><th data-bbox="1093 219 1463 264">Duration</th></tr> </thead> <tbody> <tr> <td data-bbox="196 264 1093 331">none</td><td data-bbox="1093 264 1463 331"></td></tr> </tbody> </table> | Number and Type; Connection to Course | Duration | none | |
|--|--|--|--|------|--|
| Number and Type; Connection to Course | Duration | | | | |
| none | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | |
| 12 | Module Prerequisites: none | | | | |
| 13 | Presence: Presence is recommended but not compulsory. | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | |
| 15 | <table border="1"> <tr> <td data-bbox="196 862 888 929"> Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch </td><td data-bbox="888 862 1463 929"> Department: School of Business and Economics </td></tr> </table> | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics | | |
| Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics | | | | |
| 16 | Misc.: | | | | |

Corporate Taxation I

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|------------------------------|---|---------------------------------------|--|--------------|--------------------------|
| Module Title english: | | Corporate Taxation I | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: ACM08 | State: Elective | Language of Instruction: German | | |
| 2 | Turn: each term | Duration: 2 terms | Semester: 2, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | General Tax Code/DATEV | 3 | 30 h (2 CH) |
| | 2 | Course | Inheritance and Gift Tax Law | 3 | 30 h (2 CH) |
| | 3 | Course | Tax Planning | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | Inheritance and Gift Taxation are important for everyday life, since the acquisition of property by succession to the estate of a deceased person is subject to inheritance tax and donations among living persons are subject to gift tax. Also taxable are endowments, and every thirty years, the assets of certain (family) foundations and associations. The lecture is based on practical issues and gives an overview of the current inheritance and gift tax law. Furthermore, it deals with the most important regulations, linked with inheritance tax law, in the law of inheritance, family law and the law of association. Corporate succession is a main focus of the lecture. Therefore, previous knowledge, especially in the field of accounting and balance, may be helpful. | | | | |
| | Main topics and learning objectives: | | | | |
| | The primary purpose of the course is to develop an understanding of the impact of inheritance and gift taxation and to show when and how inheritance tax applies. After considering the relevant basics of the inheritance tax the course proceeds with the separate elements, necessary for calculating the actual inheritance tax burden. Thereafter special cases regarding grants are observed. An important issue of the lecture is the dealing with corporate succession and the relevant valuation rules therein. Terminatory the course highlights important aspects within international taxation as well as specifics related to foundations. The topics covered shall gain the understanding of the students, so that they can assess in which real life cases the inheritance and gift tax might be important and how corporate succession strategies are influenced. | | | | |
| | Themes | | Learning objectives | | |
| | Acquisition of property by succession and donations | | To understand in which cases an inheritance tax or a gift tax is levied. | | |
| | Valuation of the acquisition | | To demonstrate the different valuation principles being applied to real estate, receivables and legacy liabilities. | | |
| | Computation of the tax | | To calculate the tax and to learn how the payable tax is affected by different tax brackets and personal tax allowances. | | |
| | Grants and return services | | To describe different forms of grants including donations subject to revokement, partly donations and donations imposing conditions. | | |

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|--|--|--------------------------------|--|--|---|-----------------|---|--------------------|---------|------|--------------------|---------|------|--------------------|---------|------|
| | <table><tr><td>Corporate succession</td><td>To learn all details regarding corporate succession, the most important being the valuation of company's shares and assets, several relief regulations and succession clauses.</td></tr><tr><td>International inheritance taxation</td><td>To understand the conflicts that can arise within international succession cases.</td></tr><tr><td>Foundations</td><td>To comprehend how foundations are established and how such an organization is structured.</td></tr></table> | Corporate succession | To learn all details regarding corporate succession, the most important being the valuation of company's shares and assets, several relief regulations and succession clauses. | International inheritance taxation | To understand the conflicts that can arise within international succession cases. | Foundations | To comprehend how foundations are established and how such an organization is structured. | | | | | | | | | |
| Corporate succession | To learn all details regarding corporate succession, the most important being the valuation of company's shares and assets, several relief regulations and succession clauses. | | | | | | | | | | | | | | | |
| International inheritance taxation | To understand the conflicts that can arise within international succession cases. | | | | | | | | | | | | | | | |
| Foundations | To comprehend how foundations are established and how such an organization is structured. | | | | | | | | | | | | | | | |
| 5 | <p>Learning outcomes:</p> <p>Academic: After completing the course, students are able to identify and distinguish the different factors of an enterprise's success on the basis of financial accounting. Thus they are capable of evaluating which part of success is sustainable and can be allocated to operating business in order to identify the prior factors to be considered in an enterprise valuation. After having successfully accomplished this module, students are able to apply different decision-theoretical methods and models belonging to financial theory as far as enterprise valuations are concerned. They can further identify the key influencing factors and they are able to quantify the impact on the enterprise value. At the same time students are able to analyze the relations between single business transactions and the enterprise's overall performance.</p> <p>Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way.</p> | | | | | | | | | | | | | | | |
| 6 | <p>Description of possible electives within the modules: Two of the three lectures have to be absolved in order to obtain 6 CP.</p> | | | | | | | | | | | | | | | |
| 7 | <p>Examination: Examinations for every part of the module</p> | | | | | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final Written Exam</td><td>60 min.</td><td>50 %</td></tr><tr><td>Final Written Exam</td><td>60 min.</td><td>50 %</td></tr><tr><td>Final Written Exam</td><td>60 min.</td><td>50 %</td></tr></table> | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final Written Exam | 60 min. | 50 % | Final Written Exam | 60 min. | 50 % | Final Written Exam | 60 min. | 50 % |
| Relevant Work: | | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | | |
| Final Written Exam | 60 min. | 50 % | | | | | | | | | | | | | | |
| Final Written Exam | 60 min. | 50 % | | | | | | | | | | | | | | |
| Final Written Exam | 60 min. | 50 % | | | | | | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr><tr><td>none</td><td></td></tr></table> | Study Work: | | Number and Type; Connection to Course | Duration | none | | | | | | | | | | |
| Study Work: | | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | | |
| 10 | <p>Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed.</p> | | | | | | | | | | | | | | | |
| 11 | <p>Weight of the module grade for the overall grade: 5% (6 of 120 CP)</p> | | | | | | | | | | | | | | | |
| 12 | <p>Module Prerequisites: none</p> | | | | | | | | | | | | | | | |
| 13 | <p>Presence: Presence is recommended but not compulsory.</p> | | | | | | | | | | | | | | | |
| 14 | <p>Use of the module for other course programs:</p> | | | | | | | | | | | | | | | |

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| | Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Christoph Watrin | Department: School of Business and Economics |
| 16 | Misc.: | |

Advanced Accounting on specific topics I

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|------------------------------|--|--|--|--------------|--------------------------|
| Module Title english: | | Advanced Accounting on specific topics I | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: ACM09 | State: Elective | Language of Instruction: German, partly English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Accounting and Auditing II | 3 | 30 h (2 CH) |
| | 2 | Course | Case Studies in Company Analysis | 3 | 15 h (1 CH) |
| | 3 | Course | Company Law II | 3 | 30 h (2 CH) |
| | 4 | Seminar | Leading and controlling of corporate groups | 6 | 60 h (4 CH) |
| | 5 | Seminar | Case Study Seminar on Controlling | 6 | 15 h (1 CH) |
| | 6 | Seminar | International Operations Simulation (in English) | 6 | 60 h (4 CH) |
| | 7 | Course | Accounting Theory (PhD program, in English) | 6 | 30 h (2 CH) |
| 4 | Module Contents: Background and relations to other courses: The module deepens the knowledge about specific topics in the field of accounting. Main topics and learning objectives: In this module current topics in the field of accounting are introduced and discussed. The lectures' varying contents depend on current developments. Practical exercises and case studies are integrated into the lectures. Simultaneously, special attention is paid to the reference to current research areas of accounting. Depending on the concrete course offering the lectures' number and contents might differ from semester to semester. However, each winter term lectures to the extent of at least 6 CP will be offered. Within this module students are allowed to choose those courses/modules of the module ACM 12 that have not yet been accomplished. | | | | |
| 5 | Learning outcomes: Academic: Students are familiarized with current topics and they can specialize depending on their own field of interest. In addition to theoretical fundamentals, students also learn techniques and methods which qualify for a successful career start in this special area. Because of the close interrelationship between research and teaching students recognize the direct link between economic research and current requirements of the business world. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way. | | | | |
| 6 | Description of possible electives within the modules: Courses totalling to 6 CP have to be chosen from the course offering. | | | | |

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|----|---|---------------------------------|--------------------------------|
| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | In case of a lecture: | 60 min. (3 CP), 120 min. (6 CP) | |
| | Exam (3 CP) | 60 min | 50 % |
| | Exam (6 CP) | 120 min. | 100 % |
| | Case Studies in Company Analysis: | | |
| | term paper and presentation (in group if applicable) | max. 40 pages. & 15-20 min. | 100 % |
| | Case Study Seminar on Controlling: | | |
| | Case studies with presentations in group | 4 x 20 min. | 50 % |
| | Term paper | 15 pages | 50 % |
| | Leading and controlling of corporate groups: | | |
| | Thesis written in groups | 7,5 pages per team member | 50 % |
| | Presentation and discussion of thesis | 20-25 min. | 50 % |
| | INTOP: | | |
| | Term paper | ca. 12-15 pages | 60 % |
| | simulation game | ca. 6-8 rounds à 8 h | 20 % |
| | Presentation and discussion of thesis | 20 min. & 25 min. discussion | 20 % |
| | Accounting Theory: | | |
| | Term paper | 10-12 pages | 60 % |
| | presentation | ca. 30 min. | 40 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: The number of participants of the courses "Case Study Seminar on Controlling", "INTOP" and "Leading and controlling of corporate groups" can be restricted. | | |

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| 13 | Presence: The required presence depends on the chosen course. For lectures presence is recommended but not compulsory. For seminars presence is compulsory. An attendance of at least 90 % is necessary. | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | <table border="1"> <tr> <td data-bbox="180 398 831 504"> Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch </td><td data-bbox="831 398 1477 504"> Department: School of Business and Economics </td></tr> </table> | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics |
| Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics | | |
| 16 | Misc.: The seminar “Leading and controlling of corporate groups” consists of a lecture part in the summer term, the writing of a thesis in the summer break and the presentation of the thesis in the winter term. Participation in the lectures is obligatory. Participants need to apply for participation before the summer term at the Chair of Organization, Human Resource Management and Innovation or at the Chair of Management Accounting. The application form is available on the respective websites. | | |

Auditing

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|------------------------------|---|---------------------------------------|--|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Auditing | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: ACM10 | State: Elective | Language of Instruction: German | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Auditing | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Auditing Tutorials | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: The module develops and deepens knowledge In the field of auditing. Main topics and learning objectives: In this module knowledge about the requirements for audit procedures in companies especially concerning audits under commercial law is provided. Moreover, concrete audit procedures are introduced and discussed. When introducing the audit process special attention is paid to methods used to obtain audit evidence. In addition, knowledge about the operational and organizational structure is integrated into the lectures in order to identify possible problem areas within the audit of financial statements. It is further critically examined by means of which methods audit quality can be ensured and controlled. The presentation of the requirements for the auditing profession is substantiated by theoretical concepts about the effects of capital market players (Principal Agent Theory). Numerous practical examples complement the lecture. | | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: After completing the course, students are able to adequately structure and analyze an auditing process. They know how to handle central audit objects, audit procedures as well as selection procedures in order to obtain reasonable results of the audit without conducting a full audit. Moreover, students are sensitized for potential problem areas in the company processes and its organization. In addition, students recognize the need for external audits to guarantee capital market efficiency. They are also able to evaluate the informative value of annual financial statements especially for the investors' forecasts. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Final Module Exam | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Final Written Exam | | 120 min. | 100 % | | |

| 9 | Study Work: <table border="1" data-bbox="196 212 1463 320"> <tr> <th data-bbox="196 212 1093 264">Number and Type; Connection to Course</th><th data-bbox="1093 212 1463 264">Duration</th></tr> <tr> <td data-bbox="196 264 1093 320">none</td><td data-bbox="1093 264 1463 320"></td></tr> </table> | Number and Type; Connection to Course | Duration | none | |
|--|---|--|--|------|--|
| Number and Type; Connection to Course | Duration | | | | |
| none | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | |
| 12 | Module Prerequisites: none | | | | |
| 13 | Presence: Presence is recommended but not compulsory. | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | |
| 15 | <table border="1" data-bbox="196 857 1463 952"> <tr> <td data-bbox="196 857 882 952"> Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch </td><td data-bbox="882 857 1463 952"> Department: School of Business and Economics </td></tr> </table> | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics | | |
| Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics | | | | |
| 16 | Misc.: | | | | |

Advanced Financial Accounting under German GAAP and IFRS

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|------------------------------|--|--|--|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Advanced Financial Accounting under German GAAP and IFRS | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: ACM11 | State: Elective | Language of Instruction: German | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Financial Accounting | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Financial Accounting Tutorial | 3 | 15 h (1 CH) | 75 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: The module deepens knowledge In the field of financial accounting under German GAAP. Main topics and learning objectives: German accounting standards are the basic norms for the preparation of annual financial statements and consolidated financial statements of non-capital-market-oriented companies in the national context. In this module knowledge about accounting under German GAAP is deepened by examining numerous selected accounting issues regarding single or consolidated financial statements in a differentiated way after having gained insight into the general recognition and measurement concepts, accounting principles and the purposes of financial accounting. Special attention is paid to providing a theoretical basis and imparting contents close to practical reality. Practical exercises and examples complement the issues addressed in the course. | | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: After completing the course, students have a command of the concepts of financial accounting under German GAAP. They are familiar with important aspects of financial accounting and have a basic knowledge about national accounting principles which have to be applied for the preparation of single and consolidated financial statements. Students are further capable of analyzing specific accounting problems conceptually to reach an informed judgement. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Final Module Exam | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Final Written Exam | | 120 min. | 100 % | | |
| 9 | Study Work: | | | | | |

| | | |
|-----------|---|--|
| | Number and Type; Connection to Course | Duration |
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Presence is recommended but not compulsory. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics |
| 16 | Misc.: | |

Advanced Accounting on specific topics II

| | | | | | |
|------------------------------|--|---|--|--------------|--------------------------|
| Module Title english: | | Advanced Accounting on specific topics II | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: ACM12 | State: Elective | Language of Instruction: German, partly English | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Accounting and Auditing I | 3 | 30 h (2 CH) |
| | 2 | Course | Trade and Company Law I | 3 | 30 h (2 CH) |
| | 3 | Course | Insurance Economics | 6 | 60 h (4 CH) |
| | 4 | Seminar | INTOP (in English) | 6 | 60 h (4 CH) |
| | 5 | Course | Case Studies in International Accounting | 3 | 30 h (2 CH) |
| | 6 | Course | Tax Accounting | 3 | 30 h (2 CH) |
| | 7 | Course | Empirical Tax Research (PhD) | 6 | 30 h (2 CH) |
| | 8 | Course | Empirical Accounting Research | 3 | 30 h (2 CH) |
| | 9 | Seminar | Cases in Top management Decision Making (in English) | 6 | 30 h (2 CH) |
| 4 | Module Contents: Background and relations to other courses: The module deepens the knowledge about specific topics in the field of accounting. Main topics and learning objectives: In this module current topics in the field of accounting are introduced and discussed. The lectures' varying contents depend on current developments. Practical exercises and case studies are integrated into the lectures. Simultaneously, special attention is paid to the reference to current research areas of accounting. Depending on the concrete course offering the lectures' number and contents might differ from semester to semester. However, each summer term lectures to the extent of at least 6 CP will be offered. Within this module students are allowed to choose those courses/modules of the module ACM 09 that have not yet been accomplished. | | | | |
| 5 | Learning outcomes: Academic: Students are familiarized with current topics and they can specialize depending on their own field of interest. In addition to theoretical fundamentals, students also learn techniques and methods which qualify for a successful career start in this special area. Because of the close interrelationship between research and teaching students recognize the direct link between economic research and current requirements of the business world. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way. | | | | |

| | | | |
|---------------------------|--|---|--------------------------------|
| 6 | Description of possible electives within the modules: Courses totalling 6 CP have to be chosen from the course offering. | | |
| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | In case of a lecture: | | |
| | Exam (3 CP) | 60 min | 50 % |
| | Exam (6 CP) | 120 min. | 100 % |
| | 249 | | |
| | Term Paper | ca. 12-15 pages | 60 % |
| | Simulation Game | ca. 6-8 turns à 8 h | 20 % |
| | Presentation and Discussion | per group: 20 min. & 25 min. discussion | 20 % |
| | 253 | | |
| | presentations | 2 x 30 min. | 100 % |
| | 255 | | |
| | Term Paper | 12 pages | 100 % |
| | 257 | | |
| | Term paper | 15-25 pages | 70 % |
| | presentation + discussion | ca. 30 min. | 30 % |
| | 260 | | |
| Term Paper | 10-12 pages | 60 % | |
| presentation + discussion | ca. 30 min. | 40 % | |
| 9 | Study Work: Number and Type; Connection to Course | | Duration |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: The number of participants for "INTOP" can be restricted. | | |
| 13 | Presence: The required presence depends on the chosen course. For lectures presence is recommended but not compulsory. For seminars presence is compulsory. An attendance of at least 90 % is necessary. | | |

| | | |
|-----------|---|--|
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics |
| 16 | Misc.: The seminar “International Operations Simulation” can either be a block course or a weekly course. Beside the success in the simulation game, the final presentation and the term paper will be assessed. As places for this course are restricted, an application at the Institute of Accounting and Taxation is necessary. | |

Applications of Management Accounting

| | | | | | |
|------------------------------|--|---------------------------------------|---|--------------|--------------------------|
| Module Title english: | | Applications of Management Accounting | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: ACM13 | State: Elective | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Applications of Management Accounting | 3 | 30 h (2 CH) |
| 4 | 2 | Exercise | Tutorial on Applications of Management Accounting | 3 | 30 h (2 CH) |
| | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | Management Accounting and Control is gaining importance in many companies of different industries. However, accountants' tasks vary from industry to industry and from company function to company function. A wide diversity of methods and tools exists and each company department voices different requirements for data and decision support. Therefore, it is pivotal for accountants to be able to identify the right tools and concepts needed for a given situation and apply them properly. The content of the course is strongly related to other Accounting courses of the curriculum such as "Concepts and Tools of Management Accounting", "Management accounting for company portfolios", "International Financial Reporting" or "International Management Accounting and Control". | | | | |
| 4 | Main topics and learning objectives: | | | | |
| | The primary purpose of the course is to give examples for ways to apply concepts and tools as provided in "Concepts and Tools of Management Accounting" to different business contexts. In the first part of the course the focus will be on different company functions such as procurement, logistics and human resources. The second part deals with special accounting issues in various industries such as public administrations, real estate corporations and banks and insurances. In the final part of the course, special contexts and issues like projects, innovations, corporate social responsibility and mergers and acquisitions are discussed and the respective accounting support will be discussed. Besides methodical knowledge, the course critically analyzes the applicability of the instruments in different decision situations. Students apply their knowledge in exercises, case studies and discussions referring to the different business circumstances. | | | | |
| | | | | | |
| 4 | Themes | | Learning objectives | | |
| | Procurement control | | To learn which accounting and control tools and concepts are helpful to support the procurement process. | | |
| | Logistic control | | To learn which accounting and control tools and concepts are helpful to support the logistics process. | | |
| | Production control | | To learn which accounting and control tools and concepts are helpful to support and prepare the production process. | | |
| | Marketing control | | To learn which accounting and control tools and concepts are helpful to support the marketing and distribution process. | | |

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|--|---|--------------------------------|--|---------------------------|---|----------------------|--|---|---|--|--|--|---|--|---|-----------------|---|--------------------------|---|--|--|------------------------|--|---|--|
| | <table><tr><td>Human resources control</td><td>To learn which accounting and control tools and concepts are helpful to support the procurement process.</td></tr><tr><td>IT accounting and control</td><td>To get to know how IT can be managed using accounting and control tools and concepts.</td></tr><tr><td>Financial accounting</td><td>Learn about the link between accounting and financial department as well as the methods and data needed for financial decisions provided by accounting management.</td></tr><tr><td>Accounting and control in public administrations</td><td>To get to know the basics of New Public Management and the accounting requirements in changing the accounting standard.</td></tr><tr><td>Accounting and control in real estate corporations</td><td>To learn the special issues of long term accounting in the case of real estate projects.</td></tr><tr><td>Accounting and control in banks and insurances</td><td>Banks and insurances have special requirements for example the increased necessity for risk management. Those requirements will be focused on in this part.</td></tr><tr><td>Accounting and control in non profit organisations</td><td>To get to know special necessities caused by the purposes those organisations have.</td></tr><tr><td>Project control</td><td>Projects are more and more important and need special planning and control methods and tools which will be taught here.</td></tr><tr><td>Mergers and acquisitions</td><td>To learn to support the process from the due diligence in the beginning to the merger in the end.</td></tr><tr><td>Management Accounting for company portfolios</td><td>To learn the particularities that can come up in the management of participations.</td></tr><tr><td>Innovations accounting</td><td>Innovations accounting Knowing how to support the process of promoting and implementing innovations.</td></tr><tr><td>Corporate Social Responsibility control</td><td>To know how to support planning and controlling of activities to assume corporate social responsibility.</td></tr></table> | Human resources control | To learn which accounting and control tools and concepts are helpful to support the procurement process. | IT accounting and control | To get to know how IT can be managed using accounting and control tools and concepts. | Financial accounting | Learn about the link between accounting and financial department as well as the methods and data needed for financial decisions provided by accounting management. | Accounting and control in public administrations | To get to know the basics of New Public Management and the accounting requirements in changing the accounting standard. | Accounting and control in real estate corporations | To learn the special issues of long term accounting in the case of real estate projects. | Accounting and control in banks and insurances | Banks and insurances have special requirements for example the increased necessity for risk management. Those requirements will be focused on in this part. | Accounting and control in non profit organisations | To get to know special necessities caused by the purposes those organisations have. | Project control | Projects are more and more important and need special planning and control methods and tools which will be taught here. | Mergers and acquisitions | To learn to support the process from the due diligence in the beginning to the merger in the end. | Management Accounting for company portfolios | To learn the particularities that can come up in the management of participations. | Innovations accounting | Innovations accounting Knowing how to support the process of promoting and implementing innovations. | Corporate Social Responsibility control | To know how to support planning and controlling of activities to assume corporate social responsibility. |
| Human resources control | To learn which accounting and control tools and concepts are helpful to support the procurement process. | | | | | | | | | | | | | | | | | | | | | | | | |
| IT accounting and control | To get to know how IT can be managed using accounting and control tools and concepts. | | | | | | | | | | | | | | | | | | | | | | | | |
| Financial accounting | Learn about the link between accounting and financial department as well as the methods and data needed for financial decisions provided by accounting management. | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounting and control in public administrations | To get to know the basics of New Public Management and the accounting requirements in changing the accounting standard. | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounting and control in real estate corporations | To learn the special issues of long term accounting in the case of real estate projects. | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounting and control in banks and insurances | Banks and insurances have special requirements for example the increased necessity for risk management. Those requirements will be focused on in this part. | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounting and control in non profit organisations | To get to know special necessities caused by the purposes those organisations have. | | | | | | | | | | | | | | | | | | | | | | | | |
| Project control | Projects are more and more important and need special planning and control methods and tools which will be taught here. | | | | | | | | | | | | | | | | | | | | | | | | |
| Mergers and acquisitions | To learn to support the process from the due diligence in the beginning to the merger in the end. | | | | | | | | | | | | | | | | | | | | | | | | |
| Management Accounting for company portfolios | To learn the particularities that can come up in the management of participations. | | | | | | | | | | | | | | | | | | | | | | | | |
| Innovations accounting | Innovations accounting Knowing how to support the process of promoting and implementing innovations. | | | | | | | | | | | | | | | | | | | | | | | | |
| Corporate Social Responsibility control | To know how to support planning and controlling of activities to assume corporate social responsibility. | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | <p>Learning outcomes:</p> <p>Academic:</p> <p>The students are able to transfer and apply knowledge of the theoretical foundations of management accounting, previously acquired in other courses to different functional areas, industries and specific decision situations. Frequently occurring practical problems can be identified, analyzed and goal-orientedly solved by the knowledge acquired. In particular, the ability to promote goal-oriented decisions by generating appropriate information will be encouraged. Industry-specific characteristics are identified by the students and can be taken into account by using the acquired knowledge.</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | <p>Description of possible electives within the modules:</p> <p>none</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | <p>Examination: Examinations for every part of the module</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Presentation in group of an essay on a case study</td><td>20 pages & ca. 45 min.</td><td>20 %</td></tr><tr><td>Written Exam</td><td>120 min.</td><td>80 %</td></tr></table> | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Presentation in group of an essay on a case study | 20 pages & ca. 45 min. | 20 % | Written Exam | 120 min. | 80 % | | | | | | | | | | | | |
| Relevant Work: | | | | | | | | | | | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | | | | | | | | | | | |
| Presentation in group of an essay on a case study | 20 pages & ca. 45 min. | 20 % | | | | | | | | | | | | | | | | | | | | | | | |
| Written Exam | 120 min. | 80 % | | | | | | | | | | | | | | | | | | | | | | | |

| 9 | Study Work: <table border="1" data-bbox="196 219 1463 320"> <tr> <th data-bbox="196 219 1093 264">Number and Type; Connection to Course</th><th data-bbox="1093 219 1463 264">Duration</th></tr> <tr> <td data-bbox="196 264 1093 320">none</td><td data-bbox="1093 264 1463 320"></td></tr> </table> | Number and Type; Connection to Course | Duration | none | |
|---|---|---|--|------|--|
| Number and Type; Connection to Course | Duration | | | | |
| none | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | |
| 12 | Module Prerequisites: The module “Concepts and Tools of Management Accounting” should have been absolved | | | | |
| 13 | Presence: Presence is recommended but not compulsory. | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | |
| 15 | <table border="1" data-bbox="196 857 1463 936"> <tr> <td data-bbox="196 857 882 936"> Responsible Lecturer: Professor Dr. Wolfgang Berens </td><td data-bbox="882 857 1463 936"> Department: School of Business and Economics </td></tr> </table> | Responsible Lecturer: Professor Dr. Wolfgang Berens | Department: School of Business and Economics | | |
| Responsible Lecturer: Professor Dr. Wolfgang Berens | Department: School of Business and Economics | | | | |
| 16 | Misc.: | | | | |

IFRS and Management Control

| Module Title english: | | IFRS and Management Control | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|-------------------|--------------------------|----|------|--------|----|-------------------|----------------|---|--------|-----------------------------|---|-------------|----|---|----------|---|---|-------------|----|
| Course Program: | | Master Business Administration PO2010 | | | | | | | | | | | | | | | | | | | | | |
| 1 | Module No: ACM14 | State: Elective | Language of Instruction: German | | | | | | | | | | | | | | | | | | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 6 | Workload (h): 180 | | | | | | | | | | | | | | | | | | |
| 3 | Module Structure: <table> <tr> <th>No</th><th>Type</th><th>Course</th><th>CP</th><th>Presence (h + CH)</th><th>Self-Study (h)</th></tr> <tr> <td>1</td><td>Course</td><td>IFRS and Management Control</td><td>4</td><td>45 h (3 CH)</td><td>75</td></tr> <tr> <td>2</td><td>Exercise</td><td>Tutorial on IFRS and Management Control</td><td>2</td><td>15 h (1 CH)</td><td>45</td></tr> </table> | | | | | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | 1 | Course | IFRS and Management Control | 4 | 45 h (3 CH) | 75 | 2 | Exercise | Tutorial on IFRS and Management Control | 2 | 15 h (1 CH) | 45 |
| No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | | | | | | | | | | | | | | | | | | |
| 1 | Course | IFRS and Management Control | 4 | 45 h (3 CH) | 75 | | | | | | | | | | | | | | | | | | |
| 2 | Exercise | Tutorial on IFRS and Management Control | 2 | 15 h (1 CH) | 45 | | | | | | | | | | | | | | | | | | |
| 4 | Module Contents: Background and relations to other courses: Financial accounting and management accounting are traditionally treated as two independent fields in both science and practice. This separation is to a large extent a result of the different purposes that both areas of accounting pursue. However, under IFRS the interfaces and interdependencies between both areas become more important. First, management accounting data is used for measurement under IFRS. Second, IFRS financial statements are used to determine KPI such as EVA whereby changes in IFRS have a direct effect on these performance measures. Third, disclosures required according to IFRS often refer to management accounting data. As a consequence, it is vital for management accountants, financial accountants and auditors to understand the links between IFRS and management control. Main topics and learning objectives: In this course, participants shall gain an in-depth understanding of the interface between IFRS and management control. In this context, topics like the management approach, goodwill controlling, accounting for construction contracts and project-controlling, the use of integrated vs. dual accounting systems, fair value measurement and its implications for management control, value reporting and segment reporting are discussed in class. After completing the course, students will have a profound knowledge to assess the relevance of management accounting as an information provider for financial accounting. They will learn methods of management control that are of relevance to apply IFRS. In addition to that, the students will be aware of the impact of financial accounting on management control. They will be able to critically appraise the opportunities and drawbacks on integrating financial and management accounting. | | | | | | | | | | | | | | | | | | | | | | |
| Themes | | Learning objectives | | | | | | | | | | | | | | | | | | | | | |
| Fundamentals | | To learn and comprehend the interfaces and interdependencies of financial accounting under IFRS and management control; To be able to explain the implications of IFRS for management accountants | | | | | | | | | | | | | | | | | | | | | |
| Management accounting data for measurement under IFRS | | To be able to account for inventories, property, plant and equipment, construction contracts and development costs and explain the interfaces with management control systems; To be able to conduct goodwill impairment tests based on management accounting data | | | | | | | | | | | | | | | | | | | | | |
| Management control based on IFRS | | To learn about the convergence of financial and management accounting; To be able to evaluate the implications of fair value assessment for the decision | | | | | | | | | | | | | | | | | | | | | |

| | financial statements | facilitating and decision influencing role of management accounting; To understand and comprehend the consequences of IFRS adoption on KPI | | | | | | | |
|---------------------------------------|--|--|--|---------------------------------------|----------|-------------------------|--------------------|----------|-------|
| | Management accounting data for IFRS disclosures | To learn about the theories of corporate disclosure; To be able to explain how management accounting data is used for disclosures in the notes, the management report and the segment report | | | | | | | |
| 5 | Learning outcomes: Academic: After completion of the module, students are in a position to judge the importance of management accounting as an information service for financial reporting,. You have mastered the methods of management accounting, which are necessary for implementation of IFRS. In addition, the students are familiar with the impact of IFRS on management accounting. You can critically assess the possibilities and limits of harmonization of accounting in IFRS. Overall, it is possible for students to expand their expertise in internal and external accounting and acquire a deeper understanding of the relationships existing between them. | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Final Written Exam</td><td>120 min.</td><td>100 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final Written Exam | 120 min. | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | |
| Final Written Exam | 120 min. | 100 % | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | |
| none | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | |
| 12 | Module Prerequisites: The module “Concepts and Tools of Management Accounting” should have been absolved | | | | | | | | |
| 13 | Presence: Presence is recommended but not compulsory. | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | | | |
| 15 | Responsible Lecturer: Professor Dr. Peter Kajüter | Department: School of Business and Economics | | | | | | | |
| 16 | Misc.: | | | | | | | | |

Elective on Accounting

| Module Title english: | | Elective on Accounting | | | | | | | | | |
|--|---|---------------------------------------|--|-------------------|--------------------------|---------------------------------------|----------|-------------------------|--|-------------------|----------------|
| Course Program: | | Master Business Administration PO2010 | | | | | | | | | |
| 1 | Module No: ACM15 | State: Elective | Language of Instruction: German | | | | | | | | |
| 2 | Turn: each term | Duration: 1 term | Semester: 2, 3 | CP: 6 | Workload (h): 180 | | | | | | |
| 3 | Module Structure: <table><tr><th>No</th><th>Type</th><th>Course</th><th>CP</th><th>Presence (h + CH)</th><th>Self-Study (h)</th></tr></table> | | | | | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | | | | | | |
| 4 | Module Contents: Background and relations to other courses: The module offers students the possibility to realign their individual study programme and to integrate related topics. Main topics and learning objectives: Students can choose from courses/modules of the accounting supplement that haven not already been accomplished. Thus, they are allowed to choose those courses/modules of the modules ACM 09 and ACM 12 that have not been accomplished. In addition, students may propose courses/modules belonging to the Master’s program in Business Administration or a module of the PhD program of the University of Münster, School of Business and Economics, if enough places are available, to be credited on their own initiative to the extent of 6 CP. The responsible lecturer decides on the advisability and admissibility of the proposed modules’ integration. | | | | | | | | | | |
| 5 | Learning outcomes: Academic: In the module “Electives on Accounting” students gain knowledge and skills in related scientific disciplines and they recognize interdependencies between different areas. The competences gained in the course basically depend on the contents examined in the lectures. The international context respectively a mathematical-statistical focus is always ensured. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems in a differentiated way. | | | | | | | | | | |
| 6 | Description of possible electives within the modules: Lectures for 6 CP have to be chosen from the course offering. | | | | | | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>To complete the module at least one examination has to be passed which basically consists of a written exam. If several examinations have to be passed, the type of examinations, the extent and their weighting will be publicly announced before the lecture</td><td></td><td>100 %</td></tr></table> | | | | | Number and Type; Connection to Course | Duration | Part of final mark in % | To complete the module at least one examination has to be passed which basically consists of a written exam. If several examinations have to be passed, the type of examinations, the extent and their weighting will be publicly announced before the lecture | | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | |
| To complete the module at least one examination has to be passed which basically consists of a written exam. If several examinations have to be passed, the type of examinations, the extent and their weighting will be publicly announced before the lecture | | 100 % | | | | | | | | | |
| 9 | Study Work: | | | | | | | | | | |

| | | |
|-----------|--|--|
| | Number and Type; Connection to Course | Duration |
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: Courses from the modules ACM09 or ACM12 can be chosen, if not yet chosen within these modules. Further courses from other majors of the Master in Business Administration can be chosen, if not yet chosen within the minor and if the prerequisites are fulfilled. Courses from the Minor Research can be chosen, if not already chosen within the minor, if the prerequisites are fulfilled and if places are available. | |
| 13 | Presence: The required presence depends on the chosen course. For lectures presence is recommended but not compulsory. For seminars presence is compulsory. An attendance of at least 90 % is necessary. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics |
| 16 | Misc.: | |

Advanced International Accounting

| | | | | | | |
|------------------------------|---|--|--|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Advanced International Accounting | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: ACM16 | State: Elective | Language of Instruction: English | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Advanced International Financial Reporting | 3 | 30 h (2 CH) | 60 |
| 2 | Seminar | Cases in International Financial Reporting | 3 | 10 h (0 CH) | 80 | |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: The module builds upon the module International Financial Reporting (ACM02) and extends students' knowledge in the field of international financial reporting. Main topics and learning objectives: The module deals with special issues of international financial reporting of both public and private firms. Topics include interim reporting, financial instruments, enforcement and correction of errors, current trends in corporate reporting (e.g. sustainability reporting, integrated reporting) as well as IFRS for SMEs. In addition to the perspective of financial statement preparers, auditors and users the module takes a country-perspective and discusses national influences on IFRS practice. Evidence from empirical research is presented. Extensive practical exercises are integrated in the lectures. Moreover, students have to apply their IFRS knowledge on complex case studies. | | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: After completing the course, students have a profound knowledge of the International Financial Reporting Standards and their application. They are capable of understanding IFRS financial statements and evaluating accounting options offered by the standards. In addition, students know the differences to national financial accounting systems (German GAAP, US-GAAP) and they are able to assess national influences on IFRS practice. Soft skills: Having passed the module students are able to analyze theoretical questions in a profound way and to identify and solve practical problems related to IFRS application. Moreover, they are able to develop a solution in a team and present their work in a professional way. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Final Written Exam | | 60 min. | 50 % | | |
| | Case study presentation | | 2 x ca. 30 p., 2 x ca. 25 | 50 % | | |

| | | | | |
|----|---|--|--|-----------------|
| | | | min. | |
| 9 | Study Work: Number and Type; Connection to Course | | | Duration |
| | none | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | |
| 12 | Module Prerequisites: none | | | |
| 13 | Presence: Presence is recommended but not compulsory. | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | |
| 15 | Responsible Lecturer: Professor Dr. Peter Kajüter | | Department: School of Business and Economics | |
| 16 | Misc.: | | | |

Corporate Taxation II

| | | | | | |
|------------------------------|---|---------------------------------------|--|--------------|--------------------------|
| Module Title english: | | Corporate Taxation II | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: ACM17 | State: Elective | Language of Instruction: German | | |
| 2 | Turn: each summer term | Duration: 2 terms | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course / Exercise | Tax Accounting | 3 | 30 h (2 CH) |
| 4 | 2 | Course / Exercise | M&A Taxes | 3 | 30 h (2 CH) |
| | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | Germany is a country with high book-tax conformity. Thus, financial and tax accounting are aligned. This course introduces into German tax accounting and thus adds to the understanding of the German accounting system as well as to an understanding of German business taxation. It will be helpful if students have some basic understanding of German GAAP (HGB) and basic knowledge in German corporate taxation. Regarding the course on M & A Taxes, it is important to comprehend and distinguish between the different types of business reorganizations. This course gives an overview of the tax effects of the different reorganization types. Furthermore, the tax burden of various reorganizations is determined to design tax efficient transactions. | | | | |
| 5 | Main topics and learning objectives: | | | | |
| | This module consists of two main topics: the determination of taxable income and taxation of business transformations. Referring to the determination of the taxable income, this course introduces students to the basic tax rules and types of determination of taxable income, the principle of book-tax conformity, tax valuation rules, and tax amortization rules. In addition the students are introduced to tax effects of business reorganization. They learn to distinguish between the different types of reorganization (merger, splitting, and contribution). Furthermore, they understand to determine the tax consequences of alternative transactions. | | | | |
| | Learning outcomes: | | | | |
| 6 | Academic: | | | | |
| | The goal of the course Tax Accounting is to provide students with a basic understanding of German tax accounting so that they learn to determine and assess possible tax consequences of any business-related financial decision. Furthermore, the course M & A Taxes provides the students basic knowledge of the taxation of business reorganization. The main aim is to learn to design business reorganizations tax efficient. | | | | |
| | Soft skills: | | | | |
| | The course objective is to also provide an opportunity for students to participate actively in some manner during class. There will be opportunities to test students' knowledge on sample problems, both as a means of reinforcing learning and to prepare students for the written examination. Students are expected to have read and thought about the materials before coming to class and the sessions are approached with this assumption in mind. | | | | |
| 6 | Description of possible electives within the modules: | | | | |

| | | | |
|----|---|--|--------------------------------|
| | none | | |
| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Final Exam Tax Accounting | 60 min. | 50 % |
| | Final Exam M+A Taxes | 60 min | 50 % |
| | Alternative: final written exam | 120 min. | 100 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: none | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Professor Dr. Christoph Watrin | Department: School of Business and Economics | |
| 16 | Misc.: | | |

Module Offer

FCM

Finance Center Münster

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|-------|---|
| FCM01 | Introduction to Finance |
| FCM02 | Behavioral Finance |
| FCM03 | Derivatives I |
| FCM04 | Financial Intermediation I |
| FCM05 | Advanced Corporate Finance |
| FCM06 | Corporate Governance and Responsible Business Practices |
| FCM07 | Derivatives II |
| FCM08 | Financial Intermediation II |
| FCM09 | Financial Research Seminar |
| FCM10 | Case Studies in Finance |
| FCM11 | Emirical Lab I |
| FCM12 | Empirical Lab II |
| FCM13 | Advanced Finance on Specific Topics I |
| FCM14 | Advanced Finance on Specific Topics II |
| FCM15 | Electives in Finance |
| FCM16 | Seminar Advanced Finance |

| Major Finance | | | |
|--|---|---|--|
| 6 CP FCM 1) Introduction to Finance | 6 CP FCM 2) Behavioral Finance | 6 CP FCM 3) Derivatives I | |
| 6 CP FCM 4) Financial Intermediation I | 24 CP (summer term and winter term) FCM 5) Advanced Corporate Finance FCM 6) Corporate Governance and Responsible Business Practices FCM 7) Derivatives II FCM 8) Financial Intermediation II | | |
| 6 CP FCM 10) Case Studies in Finance | FCM 11) Empirical Lab I FCM 12) Empirical Lab II FCM 13) Advanced Finance on specific topics I FCM 14) Advanced Finance on specific topics II FCM 15) Electives in Finance | | |
| | | 12 CP FCM 9) Financial Research Seminar | |
| Masterthesis 30 CP | | | |

| Major Finance | | | Addition to Minor Finance | |
|--|---|---------------------------------|---|-------------------------------------|
| 6 CP FCM 1) Introduction to Finance | 6 CP FCM 2) Behavioral Finance | 6 CP FCM 3) Derivatives I | 6 CP FCM 11) Empirical Lab I | 6 CP FCM 12) Empirical Lab II |
| 6 CP FCM 4) Financial Intermediation I | 24 CP (summer term and winter term) FCM 5) Advanced Corporate Finance FCM 6) Corporate Governance and Responsible Business Practices FCM 7) Derivatives II FCM 8) Financial Intermediation II | | 12 CP FCM 16) Seminar Advanced Finance | |
| 6 CP FCM 10) Case Studies in Finance | FCM 13) Advanced Finance on specific topics I FCM 14) Advanced Finance on specific topics II FCM 15) Electives in Finance | | 12 CP FCM 9) Financial Research Seminar | |
| Masterthesis 30 LP | | | | |

| | Minor Finance |
|--|---|
| | <p>Across all semesters 4 x 6 CP (4 out of 7), <u>at least 2 electives (*)</u></p> <p>FCM 1) Introduction to Finance*</p> <p>FCM 2) Behavioral Finance*</p> <p>FCM 3) Derivatives I* </p> <p>FCM 4) Financial Intermediation I*</p> <p>FCM 5) Advanced Corporate Finance</p> <p>FCM 6) Corporate Governance and Responsible Business Practices</p> <p>FCM 7) Derivatives II</p> <p>FCM 8) Financial Intermediation II</p> <p>FCM13) Advanced Finance on specific topics I</p> |

Introduction to Finance

| | | | | | | |
|------------------------------|--|---------------------------------------|---|-----------------|--------------------------------|-----------------------|
| Module Title english: | | Introduction to Finance | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM01 | State: Compulsory | Language of Instruction: English | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Introduction to Finance | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Tutorial on Introduction to Finance | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: Main topics and learning objectives: In the module “Introduction to Finance” the students will learn the main concepts in finance. They get an introduction to different topics, which will be discussed further in the more advanced classes of the program. Among others, subjects are the foundations of decision making (utility theory), portfolio planning, and the valuation of securities such as stocks and bonds. Furthermore, we will discuss risk management and the usage of derivatives. The lecture is supplemented by a tutorial which can consist of exercises and case studies, presentations by visiting researchers and practitioners, and detailed discussions of relevant academic papers. All classes will be taught in English. | | | | | |
| 5 | Learning outcomes: Academic: The students are familiar with the main concepts in finance. They can associate current problems with the relevant context and analyze them in a structured manner. They obtain a basic understanding of the different topics in finance as preparation for the more advanced classes of the program. Therefore, they possess the ability to connect the different fields of finance with each other. Furthermore, they are familiar with the tools which are frequently used in this area. Soft skills: The students complete case studies in small teams, which will eventually also be presented. In this process, they practice their team-work, academic writing and presentation skills. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | | Duration | Part of final mark in % | |
| | Final Written Exam | | | 120 min. | 67 % | |
| | Case studies | | | 4 x 10-15 pages | 33 % | |
| 9 | Study Work: | | | | | |

| | | |
|-----------|---|--|
| | Number and Type; Connection to Course | Duration |
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: The presence is recommended but not an absolute obligation. | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics, Master Mathematics, Master Physics | |
| 15 | Responsible Lecturer: Professor Nadja Guenster | Department: School of Business and Economics |
| 16 | Misc.: | |

Behavioral Finance

| | | | | | | |
|---|--|---|---|--------------|--------------------------|-----------------------|
| Module Title english: | | Behavioral Finance | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM02 | State: Compulsory | Language of Instruction: English | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Behavioral Finance | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Tutorial on Behavioral Finance | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Main topics and learning objectives: | | | | | |
| | The class delivers an introduction to the modern research field “behavioral finance”. Behavioral finance aims to explain and predict financial decision making and financial market data by incorporating behavioral insights on individual judgment and decision making. First, systematic errors in individual decision making will be presented and frequently used heuristics will be explained. Afterwards, the consequences of the biases and heuristics will be discussed in a financial context and supported by empirical and experimental research findings. Finally, the implications for financial markets (esp. security prices and turnover) will be considered and the relevance of behavioral findings in the context of the market efficiency hypothesis and arbitrage considerations will be discussed. The lecture will be supported by a seminar (“Vertiefungsseminar”), which comprises exercise sessions, case studies and lectures from visiting researchers as well as practitioners. This module will be taught in English. | | | | | |
| | Themes | | Learning objectives | | | |
| | Motivation/Basic concepts of Behavioral Finance | | To understand the key perspective of behavioral finance and to be able to evaluate it in the light of the traditional approaches | | | |
| | Systematic errors in individual decision making | | To learn about systematic deviations from rational judgment and decision making by individuals. | | | |
| | Investor behavior | | To understand the consequences of systematic errors in decision making for investors, e.g. with respect to retirement provisions. | | | |
| | Behavioral Finance and markets | | To comprehend the impact of irrational behavior on financial markets. | | | |
| Behavioral Corporate Finance | | To appreciate the role of behavioral insights in corporate decision making. | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: | | | | | |
| The students will attain a modern view on financial markets, where not only perfectly rational decision makers (homo oeconomicus) act, but also real decision makers with all their flaws and weaknesses. The students become equipped to apply this perspective (behavioral economics) to many other fields, for example to discuss the effectiveness of incentive schemes or the design of contracts and products. By discussing current studies as well as the implementation of small experiments in the lecture and exercise | | | | | | |

| | sessions, the students will achieve strong skills of advanced research methodology. | | | | | | | | |
|---------------------------------------|--|--|--|---------------------------------------|----------|-------------------------|--------------------|----------|-------|
| 6 | Description of possible electives within the modules: none | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Final Written Exam</td><td>120 min.</td><td>100 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final Written Exam | 120 min. | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | |
| Final Written Exam | 120 min. | 100 % | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | |
| none | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | |
| 13 | Presence: The presence is recommended but not an absolute obligation | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics, Master Mathematics, Master Physics | | | | | | | | |
| 15 | Responsible Lecturer: Professor Dr. Thomas Langer | Department: School of Business and Economics | | | | | | | |
| 16 | Misc.: | | | | | | | | |

Derivates I

| | | | | | | |
|------------------------------|---|---------------------------------------|---|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Derivates I | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM03 | State: Compulsory | Language of Instruction: English | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Derivates I | 3 | 30 h (2 CH) | 60 |
| 2 | Exercise | Tutorial on Derivates I | 3 | 30 h (2 CH) | 60 | |
| 4 | Module Contents: Main topics and learning objectives: Within the scope of the class “Derivatives I” the students will be taught the basics of pricing and hedging contingent claims. The main focus is on equity derivatives, where we discuss both plain-vanilla products and more exotic derivatives. With regard to contents, the emphasis is on the discrete-time binomial model and the continuous-time model of Black-Scholes. Besides the pricing this course also deals with the hedging of derivatives. Furthermore, we introduce the smile observed at the market and discuss possible explanations. The lecture is supplemented by a tutorial which may consist of exercises and case studies, talks of visiting researchers and practitioners as well as thorough discussions of main contributions from the literature. All classes will be held in English. | | | | | |
| 5 | Learning outcomes: Academic: The students can handle the relevant tools to price equity derivatives in the two standard option pricing models and they will know how to apply them to new derivatives. They are familiar with the main concepts of pricing derivatives and thus possess the ability to deal with more complex option pricing models. Furthermore, they know the mathematical tools frequently used in this area, in particular the basic concepts from stochastic calculus, and they have also gained some first experience in implementing these models. Soft skills: Clear thinking | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Final Module Exam | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Final Written Exam | | 120 min. | 100 % | | |
| 9 | Study Work: | | | | | |
| | Number and Type; Connection to Course | | | Duration | | |

| | | |
|----|---|--|
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Attendance is recommended but not an absolute obligation.none | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics, Master Mathematics, Master Physics | |
| 15 | Responsible Lecturer: Professor Dr. Nicole Branger | Department: School of Business and Economics |
| 16 | Misc.: | |

Financial Intermediation I

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|---|---|---|---|--------------|--------------------------|-----------------------|
| Module Title english: | | Financial Intermediation I | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM04 | State: Compulsory | Language of Instruction: English | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Fiancial Intermediation I | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Tutorial on Financial Intermediation I | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | The financial services sector is a sector of paramount importance concerning the stability of the economy. During the last years, the relevance of financial intermediation has risen continuously. A couple of components have changed in order to guarantee an optimal supply of financial services. The course provides students with knowledge about banking systems and explanations for the existence of banks. They learn about practical implications arising from different theoretical models concerning e.g. loans, deposits and securitization. | | | | | |
| | Main topics and learning objectives: | | | | | |
| | The course starts with a short characterization of the banking system. Model based considerations concerning the existence of banks lead to the analysis of important divisions of banks like credit business, deposit banking, and securitization. The course is completed by an additional tutorial, which consists e.g. of case studies and presentations given by visiting scientists and experts. The primary purpose of this course is to provide students with a profound knowledge of informational and institutional economics. They learn about the role banks play in imperfectly competitive financial markets and they are able to explain essential financial basics model based. Their competence in solving problems is revealed by their skill to theoretically illustrate reasons for phenomena occurring in reality. | | | | | |
| | | | | | | |
| Themes | | Learning objectives | | | | |
| Basics | | To learn basics about e.g. the most important transfer activities of banks and the German banking system | | | | |
| Theoretical basics and existence of banks | | To understand the role of banks in financial intermediation as an explanation for their existence | | | | |
| Loan | | To analyze different theoretical models like e.g. Stiglitz/Weiss and get additional practical and empirical knowledge about loans and collaterals. Students also learn fundamental impacts of asset-backed-securities transactions and are able to evaluate them. | | | | |
| Deposits | | To understand the relevance of savings concerning bank runs, deposit insurance and liquidity | | | | |
| 5 | Learning outcomes: | | | | | |

| | | | | | | | | | | | | |
|--|--|--|--|-----------------------|--|--|--|-----------------|--------------------------------|--------------------|----------|-------|
| | Academic: The students have a solid knowledge of information and institutional economics. They are able to explain analytically by a model the role of banks in (imperfect) capital markets. The students know the main banking activities and they can explain the effect of important contract features model-based. Their particular problem-solving- competence is demonstrated by the fact that they can explain theoretically phenomena that are observed in practice. | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final written exam</td><td>120 min.</td><td>100 %</td></tr></table> | | | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final written exam | 120 min. | 100 % |
| Relevant Work: | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | |
| Final written exam | 120 min. | 100 % | | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td colspan="2">Duration</td></tr><tr><td>none</td><td colspan="2"></td></tr></table> | | | Study Work: | | | Number and Type; Connection to Course | Duration | | none | | |
| Study Work: | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | |
| none | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | | |
| 13 | Presence: Recommended | | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics, Master Mathematics, Master Physics | | | | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics | | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | | |

Advanced Corporate Finance

| | | | | | | |
|---------------------------------------|---|--|---|--------------|--------------------------|-----------------------|
| Module Title english: | | Advanced Corporate Finance | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM05 | State: Elective | Language of Instruction: English | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Advanced Corporate Finance | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Tutorial on Advanced Corporate Finance | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | The lecture discusses an array of important aspects of corporate financing decisions. Based on the examination of fundamental financing decisions in perfect markets, which have been covered in the module “Introduction to Finance”, this course analyzes the effects of different forms of market imperfection. Especially problems of asymmetric information and the closely related incentive and signaling mechanisms are at the center of attention. In addition, and on the grounds of the module “Behavioral Finance” the assumption of perfectly rational agents is relaxed and implications for financing decisions of corporations are discussed (Behavioral Corporate Finance). The consequences are illustrated by focusing on several important areas of application (dividend policy, management incentives and corporate governance, etc.). The lecture is accompanied by a practitioner’s seminar that trains the interdisciplinary transfer of knowledge by a combination of case studies, guest lectures and discussions of recent academic literature. | | | | | |
| | Main topics and learning objectives: | | | | | |
| | The primary purpose of the course is to develop a deeper understanding of the various factors that influence corporate financing decisions. The students are enabled to assess business scenarios by identifying common problems and finding appropriate financing solutions. They are shown how to attain the central goal in corporate finance, minimizing the cost of capital while safeguarding liquidity, even when market imperfections and behavioural obstacles are present. | | | | | |
| | Themes | | Learning objectives | | | |
| | Introduction to Corporate Finance | | To learn why the classic objective in corporate finance needs to be modified due to associated agency costs to meet the characteristics of a good objective function. | | | |
| Long-Term Financing | | To understand how information about the term structure is related to the prices of corporate bonds and how interest rate risk can be eliminated by portfolio immunization. | | | | |
| Short-Term Financing | | To appreciate the contribution of working capital and credit management to the overall success in corporate financial planning. | | | | |
| Dividend policy and incentive systems | | To comprehend the principal-agent background of dividend decisions and realize how managerial incentives must be set in order to realign the conflicting interests with shareholders according to signalling theory. | | | | |

| | Mergers and Acquisitions | To distinguish different methods for pricing acquisition targets and to indentify an appropriate target corridor depending on the acquirer’s strategic aims. | | | | | | | |
|---------------------------------------|--|--|--|---------------------------------------|----------|-------------------------|--------------------|----------|-------|
| 5 | Learning outcomes: Academic: Students understand the impact that various forms of market imperfections have on corporate financing decisions. They have the competence to apply the basic mechanisms of action on areas that go beyond the lecture examples. Through the discussion of many current studies, the students have also acquired advanced research methodological competence (empirical tests of competing hypotheses and explanations, interpretation of empirical results, ...). | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Final Written Exam</td><td>120 min.</td><td>100 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final Written Exam | 120 min. | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | |
| Final Written Exam | 120 min. | 100 % | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | |
| none | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | |
| 12 | Module Prerequisites: Prerequisite is the module “Introduction to Finance”. | | | | | | | | |
| 13 | Presence: Recommended | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics | | | | | | | | |
| 15 | Responsible Lecturer: Professor Dr. Thomas Langer | Department: School of Business and Economics | | | | | | | |
| 16 | Misc.: | | | | | | | | |

Corporate Governance and Responsible Business Practices

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|------------------------------|--|---|---|--------------|--------------------------|
| Module Title english: | | Corporate Governance and Responsible Business Practices | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: FCM06 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Corporate Governance and Responsible Business Practices | 3 | 30 h (2 CH) |
| 4 | 2 | Exercise | Corporate Governance and Responsible Business Practices | 3 | 30 h (2 CH) |
| | Module Contents: | | | | |
| | Main topics and learning objectives: | | | | |
| | <p>Corporate governance involves a set of relationships between a company's management, its board, its shareholders and other stakeholders. It is a key element not only in maximizing shareholder value, but also in enhancing economic efficiency and growth. This course examines various contemporary aspects of corporate governance, including issues relating to responsibility, accountability, oversight, risk, ethics and incentives. The course is multi-disciplinary, integrating concepts from the disciplines of accounting, finance, law, economics, and business ethics. It will prove most useful to those seeking a thorough introduction to the subject for both academic and applied purposes. While a multiplicity of factors affect the governance and decision-making processes of firms, and are important to their long-term success, this course focuses on governance problems that result from the separation of ownership and control in large enterprises with diffuse ownership. However, this is not simply an issue of the relationship between shareholders and management, although that is indeed the central element. In some jurisdictions, governance issues also arise from the power of certain controlling shareholders over minority shareholders. In other countries, employees have important legal rights irrespective of their ownership rights. In addition, some of the other issues relevant to a company's decision-making processes, such as environmental, anti-corruption or ethical concerns, are taken into account. Although this course focuses on the shareholder-oriented model, one that is today best exemplified by the large Anglo-American public firm, considerable attention is given to institutional differences in international corporate governance.</p> | | | | |
| 5 | Learning outcomes: | | | | |
| | Academic: | | | | |
| | <p>After completing this module successfully, students have a comprehensive overview of the myriad of issues, both theoretical and practical, arising out of the current debate on creating effective corporate governance and stakeholder relations. There are 5 key objectives:</p> <ol style="list-style-type: none"> (1) Students acquire a comprehensive overview of corporate governance; (2) Students develop a deep understanding of the key elements of internal and external corporate governance; (3) Students gain a general appreciation of institutional differences in corporate governance and many different codes of best practice worldwide; (4) Students obtain a good understanding of how to analyze corporate governance in a specific company; and (5) Students can critically evaluate the importance of responsible business practices and stakeholder relations. | | | | |

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| | Soft skills: The students complete case studies and other assignments in small teams, which will eventually also be presented. In this process, they practice their team-work, academic writing and presentation skills. | | | | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final Written Exam</td><td>120 min.</td><td>70 %</td></tr><tr><td>Case studies, assignments, or presentations</td><td>45 min.</td><td>30 %</td></tr></table> | | | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final Written Exam | 120 min. | 70 % | Case studies, assignments, or presentations | 45 min. | 30 % |
| Relevant Work: | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | |
| Final Written Exam | 120 min. | 70 % | | | | | | | | | | | | | |
| Case studies, assignments, or presentations | 45 min. | 30 % | | | | | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td></td><td>Duration</td></tr><tr><td>none</td><td></td><td></td></tr></table> | | | Study Work: | | | Number and Type; Connection to Course | | Duration | none | | | | | |
| Study Work: | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | | Duration | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | | | | | |
| 13 | Presence: Attendance of all lectures and tutorials is highly recommended. If a student does not attend, when he/she is scheduled to present, he/she will obtain zero points for the presentation. | | | | | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics | | | | | | | | | | | | | | |
| 15 | Responsible Lecturer: Professor Nadja Guenster | Department: School of Business and Economics | | | | | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | | | | | |

Derivates II

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|------------------------------|---|---------------------------------------|---|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Derivates II | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM07 | State: Elective | Language of Instruction: English | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Derivates II | 3 | 30 h (2 CH) | 60 |
| 2 | Exercise | Tutorial on Derivates II | 3 | 30 h (2 CH) | 60 | |
| 4 | Module Contents: Main topics and learning objectives: Within the scope of the class “Derivatives II” the students will be taught further topics on option pricing. The main focus of this course is on interest rate derivatives and interest rate models. The most important discrete-time and continuous-time models, currently discussed in both literature and practice, will be introduced. In particular, we will elaborate on implementing the models as well as the conceptual differences between those. Furthermore, we will analyze the most important interest rate derivatives such as caps, floors and swaps. Moreover, questions related to the management of interest rate risks and credit risks will be discussed. The lecture is supplemented by a tutorial which may consist of exercises and case studies, talks of visiting researchers and practitioners as well as thorough discussions of main contributions from the literature. All classes will be held in English. | | | | | |
| 5 | Learning outcomes: Academic: The students can handle the relevant tools to price interest rate derivatives. They are familiar with the most important models and know in which ways they are distinct from each other and can make a decision as to which model fits and is applied to a certain situation. They also gain some first experience in implementing the models. Compared to the “Derivatives I” class, the students possess a deeper understanding of the mathematical tools frequently used in this area, in particular the basic concepts from stochastic calculus. Soft skills: Clear thinking | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Final Module Exam | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Final Written Exam | | 120 min. | 100 % | | |
| 9 | Study Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | | | |

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| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: Recommended: Module “Derivatives I” | |
| 13 | Presence: Attendance is recommended but not an absolute obligation. | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics | |
| 15 | Responsible Lecturer: Professor Dr. Nicole Branger | Department: School of Business and Economics |
| 16 | Misc.: | |

Financial Intermediation II

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|------------------------------|--|--|---|--------------|--------------------------|
| Module Title english: | | Financial Intermediation II | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: FCM08 | State: Elective | Language of Instruction: German | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Fiancial Intermediation II | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on Financial Intermediation II | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | Building onto the basis laid in Financial Intermediation I, this course extends the theoretical knowledge about the existence of banks, loans and deposits to the principles of bank and risk management as well as banking regulation. Furthermore, methods for measuring and managing the principle categories of risks banks are exposed to are discussed. | | | | |
| | Main topics and learning objectives: | | | | |
| | The course starts by discussing principle objectives of individual banks. It moves on by introducing the regulatory framework banks have to follow nationally and internationally. Embedded into this regulatory context, methods for precisely measuring the magnitude of liquidity, default, market and operational risk are presented. The primary purpose of this course is to provide students with a profound knowledge of bank management and regulation. They learn about the importance of risk measurement and management and to apply their knowledge about the methods discussed within exercises. | | | | |
| | Themes | | Learning objectives | | |
| | Principles of bank management | | To learn about major objectives of individual banks and about appropriate methods to assess the success of a bank | | |
| | Basics of bank regulation | | To understand the regulatory framework banks are exposed to as a basic requirement for the following themes. | | |
| | Liquidity risk | | To learn about methodologies to assess the liquidity risk of banks following regulatory requirements | | |
| | Default risk | | To learn about methodologies to assess the default risk of banks following regulatory requirements | | |
| Market risk | | To learn about methodologies to assess the market risk (including interest rate risk, price risk and foreign exchange risk) of banks following regulatory requirements | | | |
| Operational risk | | To learn about methodologies to assess the default risk of banks following regulatory requirements | | | |
| 5 | Learning outcomes: | | | | |

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| | Academic: Students are familiar with theoretical concepts and practical developments of the bank management. They master the calculation and interpretation of different risk measures. They recognize bank typical risks and know ways to quantify these risks and their impact and then to reduce them or to pass them. Students can justify methodologically why the regulation of banks in general and individual regulations in particular, are necessary or where the limits are for a reasonable regulation. They master the interplay between national and international regulation. | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final written exam</td><td>120 min.</td><td>100 %</td></tr></table> | | | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final written exam | 120 min. | 100 % |
| Relevant Work: | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | |
| Final written exam | 120 min. | 100 % | | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td colspan="2">Duration</td></tr><tr><td>none</td><td colspan="2"></td></tr></table> | | | Study Work: | | | Number and Type; Connection to Course | Duration | | none | | |
| Study Work: | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | |
| none | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | | |
| 12 | Module Prerequisites: Students are required to have a basic knowledge about financial markets as provided in introductory finance classes and knowledge of the contents of Financial Intermediation I is advisable. | | | | | | | | | | | |
| 13 | Presence: Recommended | | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics | | | | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics | | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | | |

Financial Research Seminar

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|--------------------------------------|---|---|--|---------------|--------------------------|-----------------------|
| Module Title english: | | Financial Research Seminar | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM09 | State: Compulsory | Language of Instruction: German and English | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 12 | Workload (h): 360 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Seminar | Seminar Behavioral & Coporate Finance | 12 | 30 h (2 CH) | 330 |
| | 2 | Seminar | Seminar Derivate & Financial Engineering | 12 | 30 h (2 CH) | 330 |
| | 3 | Seminar | Seminar Financial Intermediation | 12 | 30 h (2 CH) | 330 |
| | 4 | Seminar | Seminar International Financial Management | 12 | 30 h (2 CH) | 330 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | Writing papers, articles, essays or general analyses as well as delivering presentations or engaging in open discussions about financial topics are important skills for employees in the financial sector (in particular, financial analysts, consultants and researchers). Additionally, becoming acquainted with a field of research or a body of literature independently is an essential qualification for creating a master thesis successfully. | | | | | |
| | Main topics and learning objectives: | | | | | |
| | In this seminar the students have to author a term paper on a specific financial topic and present their results to a professional audience in a block course. The outlined problems are ongoing financial problems with respect to the research of the lecturers and tutors or other current, important financial questions. The students therefore analyze appropriate national and international literature and generate a brief paper of about 12-16 pages. The outcomes of several papers dealing with a similar topic are presented in small teams of students and discussed by all participants during a block course afterwards. The participants learn to develop a coherent argument based on theoretical concepts and critical issues of individual choice. They have to cope with formal, mathematical, and theoretical approaches or empirical and statistical techniques based on advanced scientific instruments and methods. IT-based literature research as well as communication, rhetoric, and team work skills should be demonstrated during the seminar. | | | | | |
| | | | | | | |
| | Themes | | Learning objectives | | | |
| | Literature research | | Independent research regarding ongoing financial topics | | | |
| | Creating term paper | | Academic writing and analyzing; developing coherent argument | | | |
| | Presentation and discussion | | Communication, rhetoric and team work skills | | | |
| Current financial research questions | | Advanced analysis of details on a financial problem | | | | |
| 5 | Learning outcomes: Academic: | | | | | |

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|---|--|--|--|-----------------------|--|--|--|-----------------|--------------------------------|---------------------|---------------|------|---|------------|------|
| | <p>Students can independently create a scientific essay. They show their competent IT-supported research into the sources as well as the application of advanced methodological tools. Depending on the subject, either the particular model analytical mathematical skills or the statistical-econometric skills are demonstrated.</p> <p>Soft skills: Through the presentation and defense of the essay, students improve their rhetoric and their communication skills. As another key qualification the team ability is increased by means of group discussions and if necessary with the preparation of group presentations.</p> | | | | | | | | | | | | | | |
| 6 | <p>Description of possible electives within the modules: One of the seminars has to be chosen</p> | | | | | | | | | | | | | | |
| 7 | <p>Examination: Examinations for every part of the module</p> | | | | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Writing of an essay</td><td>max. 15 pages</td><td>60 %</td></tr><tr><td>Presentation of the essay, participation in the seminar</td><td>40-90 min.</td><td>40 %</td></tr></table> | | | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Writing of an essay | max. 15 pages | 60 % | Presentation of the essay, participation in the seminar | 40-90 min. | 40 % |
| Relevant Work: | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | |
| Writing of an essay | max. 15 pages | 60 % | | | | | | | | | | | | | |
| Presentation of the essay, participation in the seminar | 40-90 min. | 40 % | | | | | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td></td><td>Duration</td></tr><tr><td>none</td><td></td><td></td></tr></table> | | | Study Work: | | | Number and Type; Connection to Course | | Duration | none | | | | | |
| Study Work: | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | | Duration | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | |
| 10 | <p>Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed.</p> | | | | | | | | | | | | | | |
| 11 | <p>Weight of the module grade for the overall grade: 10% (12 of 120 CP)</p> | | | | | | | | | | | | | | |
| 12 | <p>Module Prerequisites: For a successful completion of the Financial Research Seminar, students have to take one of the following three alternatives (prerequisites for admission to examination are given in brackets respectively): Seminar „Behavioral & Corporate Finance“ (requires “Advanced Corporate Finance”), seminar „Derivate und Financial Engineering“ (requires „Derivate II“), or seminar „Banking and Financial Intermediation“ (requires “Financial Intermediation II”).</p> | | | | | | | | | | | | | | |
| 13 | <p>Presence: Recommended</p> | | | | | | | | | | | | | | |
| 14 | <p>Use of the module for other course programs: Master Business Administration</p> | | | | | | | | | | | | | | |
| 15 | <p>Responsible Lecturer: Prof. Dr. Andreas Pfungsten</p> | <p>Department: School of Business and Economics</p> | | | | | | | | | | | | | |
| 16 | <p>Misc.:</p> | | | | | | | | | | | | | | |

Case Studies in Finance

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|------------------------------|---|---------------------------------------|--|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Case Studies in Finance | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM10 | State: Compulsory | Language of Instruction: German | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Seminar | Seminar Case Studies in Finance | 6 | 30 h (2 CH) | 150 |
| 4 | Module Contents: Main topics and learning objectives: Within the scope of the class “Case Studies in Finance” the students will have to apply their previously acquired knowledge from other courses into real world case studies. The students can choose from several case studies which are generally carried out in cooperation with industry partners and they have to work on those on an obligatory attendance event. The list of topics changes every year. In advance of the case studies the students have to familiarize themselves with the topic and to conduct a literature review. | | | | | |
| 5 | Learning outcomes: Academic: The students are in a position to analyze questions from the industry within a fixed time frame. They can structure a problem, identify the key issues and analyze them in detail. Depending on the task, the students apply quantitative and formal analytic methods. Additionally, they are able to solve the problem as a team. They can bring forward and explain their arguments both to their team and to the client. Both points represent important key qualifications. Soft skills: Presentations, team-working | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Involvement in group work and presentation when indicated | | max. 90 min. | 20 % | | |
| | Exam | | 60 min | 80 % | | |
| 9 | Study Work: | | | | | |
| | Number and Type; Connection to Course | | | Duration | | |
| | none | | | | | |
| 10 | Prerequisites for Credit Points: | | | | | |

| | | |
|----|---|--|
| | The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: Students are expected to have completed some of the modules FCM 01 – FCM 08. Further details are announced at the beginning of the semester. | |
| 13 | Presence: At fixed dates, especially at the obligatory attendance event, when students work on the case studies and the presentations are given, Attendance is mandatory in at least 90% of the time. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Nicole Branger | Department: School of Business and Economics |
| 16 | Misc.: For this class a separate registration via the 'Finance Center Münster' homepage is necessary. | |

Empirical Lab I

| Module Title english: | | Empirical Lab I | | | | | | | | | | | | | | | |
|---|--|---------------------------------------|---|-------------------|--------------------------|---------------------------------------|----------|-------------------------|---|----------------------------|----------------|--------------|---------|-----------------|---|-------------|-----|
| Course Program: | | Master Business Administration PO2010 | | | | | | | | | | | | | | | |
| 1 | Module No: FCM11 | State: Elective | Language of Instruction: English | | | | | | | | | | | | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 | | | | | | | | | | | | |
| 3 | Module Structure: <table><tr><th>No</th><th>Type</th><th>Course</th><th>CP</th><th>Presence (h + CH)</th><th>Self-Study (h)</th></tr><tr><td>1</td><td>Course</td><td>Empirical Lab I</td><td>6</td><td>30 h (2 CH)</td><td>150</td></tr></table> | | | | | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | 1 | Course | Empirical Lab I | 6 | 30 h (2 CH) | 150 |
| No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | | | | | | | | | | | | |
| 1 | Course | Empirical Lab I | 6 | 30 h (2 CH) | 150 | | | | | | | | | | | | |
| 4 | Module Contents: Main topics and learning objectives: Core element of the course is to learn how to use databases and statistical software in order to enable students to conduct their own empirical analyses. At the same time, students learn important statistical methods and practice them by applying the learned concepts to practical examples. The lecture is supplemented with presentations and discussions of the methodological background (empirical capital market research, simulations, experimental research) of current research projects at the Finance Center. | | | | | | | | | | | | | | | | |
| 5 | Learning outcomes: Academic: The students possess the skills to conduct fundamental empirical studies using statistical software. In the lecture, basic concepts are taught in order to put the students in a position to acquire more advanced knowledge (as taught e.g. in module FCM12, Empirical Lab II). Our graduates gain first insights into capital market databases in order to prepare them for the job market. This key competence is especially important in investment banking, but also in almost all other business fields. | | | | | | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | | | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | | | | | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Written solutions to exercises and possibly presentations during the course. Details on the assessment criteria and the definite weighting scheme for the final grade will be announced before the start of the module.</td><td>3 x 4-5 p., 1 x 10-15 min.</td><td>25 %</td></tr><tr><td>Written exam</td><td>90 min.</td><td>75 %</td></tr></table> | | | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Written solutions to exercises and possibly presentations during the course. Details on the assessment criteria and the definite weighting scheme for the final grade will be announced before the start of the module. | 3 x 4-5 p., 1 x 10-15 min. | 25 % | Written exam | 90 min. | 75 % | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | | | |
| Written solutions to exercises and possibly presentations during the course. Details on the assessment criteria and the definite weighting scheme for the final grade will be announced before the start of the module. | 3 x 4-5 p., 1 x 10-15 min. | 25 % | | | | | | | | | | | | | | | |
| Written exam | 90 min. | 75 % | | | | | | | | | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | | | Number and Type; Connection to Course | Duration | none | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | | | |

| | | |
|----|---|--|
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Presence is recommended, but not required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Thomas Langer | Department: School of Business and Economics |
| 16 | Misc.: | |

Empirical Lab II

| | | | | | |
|------------------------------|---|--|---|----------------------------------|--------------------------------|
| Module Title english: | | Empirical Lab II | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: FCM12 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Empirical Lab II | 6 | 30 h (2 CH) |
| 4 | Module Contents: Main topics and learning objectives: This course builds upon the basic course FCM11 (Empirical Lab I). The fundamentals concerning statistical methods and the use of databases and statistical software are extended to more complex models and practical examples in this course. This enables students to perform more extensive empirical analyses. Students learn to apply their knowledge and skills by solving case studies. The lecture is supplemented with presentations and discussions of the methodological background (empirical capital market research, simulations, experimental re-search) of current research projects at the Finance Center. | | | | |
| 5 | Learning outcomes: Academic: The students possess the skills to conduct empirical, experimental, or simulation-based studies on their own. These skills exceed the basic knowledge acquired in module FCM11 (Empirical Lab I). More advanced methodological knowledge and practical skills in the use of market databases and statistical software offer many fields of application. Our graduates gain a sound knowledge of how to use capital market databases in order to prepare them for the job market. This key competence is especially important in investment banking, but also in almost all other business fields. | | | | |
| 6 | Description of possible electives within the modules: none | | | | |
| 7 | Examination: Examinations for every part of the module | | | | |
| 8 | Relevant Work: | | | | |
| | Number and Type; Connection to Course | | | Duration | Part of final mark in % |
| | Written solution to a case study and possibly presentation of the solution during the course. Details on the assessment criteria and the definite weighting scheme for the final grade will be announced before the start of the module. | | | 1 x 12 -15 p., 1 x 10-15 min. | 25 % |
| 9 | Written exam | | | 90 min. | 75 % |
| | Study Work: | | | Duration | |
| | | Number and Type; Connection to Course | | | |

| | | |
|----|---|--|
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: Recommended: Module 'Empirical Lab I' | |
| 13 | Presence: Presence is recommended, but not required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Thomas Langer | Department: School of Business and Economics |
| 16 | Misc.: | |

Advanced Finance on specific topics I

| | | | | | |
|------------------------------|--|---------------------------------------|--|--------------------------------|--------------------------|
| Module Title english: | | Advanced Finance on specific topics I | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: FCM13 | State: Elective | Language of Instruction: German, partly English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Advanced Finance on Specific Topics I | 3 | 30 h (2 CH) |
| | 2 | Course | Advanced Finance on Specific Topics I | 3 | 30 h (2 CH) |
| | 3 | Course | Advanced Finance on Specific Topics I | 6 | 60 h (4 CH) |
| | 4 | Seminar | Advanced Finance on Specific Topics I | 6 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | <p>Background and relations to other courses: The module extends and deepens knowledge in the field of finance, especially concerning current issues.</p> <p>Main topics and learning objectives: In this module, current issues in the field of finance are presented. The courses have varying contents, depending on the current developments and are carried out by different teachers. In the individual courses, tutorial content and case studies are integrated. In so doing particular attention is paid to the fact that the courses fit into the current research areas of finance. In general, courses with 3 CP or 6 CP will be offered so that one or two events must be selected. Depending on the specific course offerings, the number and content of courses may vary each semester.</p> | | | | |
| 5 | Learning outcomes: | | | | |
| | <p>Academic: The students learned about changing current issues and thereby also specialized in dependence on their specific area of interest. They have learned techniques and methods above the theoretical foundations that qualify for starting a career in this particular field. Due to the close link between research and teaching in this module, students recognize the direct relation of economic research on the actual requirements of practice.</p> | | | | |
| 6 | <p>Description of possible electives within the modules: Courses with a total of 6 CP have to be chosen</p> | | | | |
| 7 | Examination: Final Module Exam | | | | |
| 8 | Relevant Work: | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | |
| | 280 | | | | |
| | Exam (3 CP) | | 60 min. | 50 % | |

| | | | |
|----|---|--|-------|
| | Exam (6 CP) | 120 min. | 100 % |
| | In case of a seminar: | | |
| | paper(s)/essay(s)/case studies with presentation (optionally in group) | Max. 15 pages., 25-45 min. | 100 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: Recommended: Introduction to Finance | | |
| 13 | Presence: Presence is recommended but not compulsory. | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Professor Dr. Thomas Langer | Department: School of Business and Economics | |
| 16 | Misc.: | | |

Advanced Finance on specific topics II

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|------------------------------|--|--|--|--------------------------------|--------------------------|
| Module Title english: | | Advanced Finance on specific topics II | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: FCM14 | State: Elective | Language of Instruction: German, partly English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Advanced Finance on Specific Topics II | 3 | 30 h (2 CH) |
| | 2 | Course | Advanced Finance on Specific Topics II | 3 | 30 h (2 CH) |
| | 3 | Course | Advanced Finance on Specific Topics II | 6 | 60 h (4 CH) |
| | 4 | Seminar | Advanced Finance on Specific Topics II | 6 | 30 h (2 CH) |
| 4 | Module Contents: Background and relations to other courses: The module extends and deepens knowledge in the field of finance, especially concerning current issues. Main topics and learning objectives: In this module, current issues in the field of finance are presented. The courses have varying contents, depending on the current developments and are carried out by different teachers. In the individual courses, tutorial content and case studies are integrated. In so doing particular attention is paid to the fact that the courses fit into the current research areas of finance. In general, courses with 3 CP or 6 CP will be offered so that one or two events must be selected. Depending on the specific course offerings, the number and content of courses may vary each semester. | | | | |
| 5 | Learning outcomes: Academic: The students learned about changing current issues and thereby also specialized in dependence on their specific area of interest. They have learned techniques and methods above the theoretical foundations that qualify for starting a career in this particular field. Due to the close link between research and teaching in this module, students recognize the direct relation of economic research on the actual requirements of practice. | | | | |
| 6 | Description of possible electives within the modules: Courses with a total of 6 CP have to be chosen | | | | |
| 7 | Examination: Final Module Exam | | | | |
| 8 | Relevant Work: | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | |
| | 285 | | | | |
| | Exam (3 CP) | | 60 min. | 50 % | |

| | Exam (6 CP) | 120 min. | 100 % | | | | |
|---------------------------------------|---|--|-------|---------------------------------------|----------|------|--|
| | In case of a seminar: | | | | | | |
| | paper(s)/essay(s)/case studies with presentation (optionally in group) | Max. 15 pages, 25-45 min. | 100 % | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | |
| Number and Type; Connection to Course | Duration | | | | | | |
| none | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | |
| 12 | Module Prerequisites: Recommended: Introduction to Finance | | | | | | |
| 13 | Presence: Presence is recommended but not compulsory. | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | |
| 15 | Responsible Lecturer: Professor Dr. Thomas Langer | Department: School of Business and Economics | | | | | |
| 16 | Misc.: | | | | | | |

Elective in Finance

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|--|---|---------------------------------------|--|-------------------|--------------------------|--|-----------------|--------------------------------|----------------------------|-------------------|----------------|
| Module Title english: | | Elective in Finance | | | | | | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | | | | | | |
| 1 | Module No: FCM15 | State: Elective | Language of Instruction: German and English | | | | | | | | |
| 2 | Turn: each term | Duration: 1 term | Semester: 2, 3 | CP: 6 | Workload (h): 180 | | | | | | |
| 3 | Module Structure: <table><tr><td>No</td><td>Type</td><td>Course</td><td>CP</td><td>Presence (h + CH)</td><td>Self-Study (h)</td></tr></table> | | | | | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | | | | | | |
| 4 | Module Contents: Main topics and learning objectives: The elective gives students the possibility to integrate adjacent subjects to finance into their studies. | | | | | | | | | | |
| 5 | Learning outcomes: Academic: Students get knowledge and skills in adjacent areas and recognize the interdependencies between this areas. The outcome depends on the lecture visited. | | | | | | | | | | |
| 6 | Description of possible electives within the modules: A module, totalling 6 CP has to be chosen. | | | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | | | |
| 8 | Relevant Work: <table><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Depending on chosen module</td><td></td><td>100 %</td></tr></table> | | | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Depending on chosen module | | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | |
| Depending on chosen module | | 100 % | | | | | | | | | |
| 9 | Study Work: <table><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr><tr><td>none</td><td></td></tr></table> | | | | | Number and Type; Connection to Course | Duration | none | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | |
| none | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | |
| 12 | Module Prerequisites: You can choose between the modules ACM01 (Concepts and Tools of Management Accounting), ACM02 (Financial Accounting), ACM03 (International Taxation) and ACM07 (Enterprise Analysis and Valuation). You can choose further moduls from accounting or from economics, if these modules have not already been chosen within the minor and if the prerequisites are fullfilled. You can also choose from the Minor Research, it these modules have not already been chosen with the minor,if the prerequisites are fullfilled and if places are available. | | | | | | | | | | |

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| 13 | Presence: none | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Thomas Langer | Department: School of Business and Economics |
| 16 | Misc.: | |

Seminar Advanced Finance

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|------------------------------|--|---------------------------------------|--|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Seminar Advanced Finance | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: FCM16 | State: Compulsory | Language of Instruction: German and English | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 12 | Workload (h): 360 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Seminar | Seminar Topics in Finance | 12 | 30 h (2 CH) | 330 |
| 4 | Module Contents: Background and relations to other courses: The module gives students the opportunity to study courses in neighboring fields of finance Main topics and learning objectives: Students choose between the modules ACM01 ("Concepts and Tools of Management Accounting"), ACM02 ("International Financial Accounting"), ACM03 ("International Taxation") and ACM07 ("Enterprise Analysis and Valuation"). In addition, students may study additional ACM modules, modules from the economic master's degree or a module with 6 CP from the structured doctoral program of MSBE. On the appropriateness and permissibility of the proposed module decides the responsible lecturer of this module. | | | | | |
| 5 | Learning outcomes: Academic: The students acquire knowledge and skills in related fields and thus recognize interdependencies between the areas. The specific skills taught are based on the content of the respective course. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Writing of an essay | | max. 15 pages | 60 % | | |
| | Presentation and discussion of the contents of the seminar | | ca. 60 min. | 40 % | | |
| 9 | Study Work: | | | | | |
| | Number and Type; Connection to Course | | | | Duration | |
| | none | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | |

| | | |
|-----------|---|--|
| 11 | Weight of the module grade for the overall grade: 10% (12 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Attendance is mandatory. An attendance of 90% is required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Thomas Langer | Department: School of Business and Economics |
| 16 | Misc.: | |

Module Offer

CfM

Center for Management

| | |
|-------|---|
| CfM01 | Organizational Development |
| CfM02 | Management I |
| CfM03 | Management II |
| CfM04 | Management III |
| CfM05 | Personnel Economics |
| CfM06 | HR Management |
| CfM07 | Management IV |
| CfM08 | Governance |
| CfM09 | Principles of research, technology and innovation |
| CfM10 | Selected topics on Management |
| CfM11 | Seminar Organization & HR |
| CfM12 | Seminar Strategic Management |
| CfM13 | Organization |
| CfM14 | Strategic Management |
| CfM15 | Human Resources |
| CfM16 | Management |

| Major Management | | | |
|---|---|---------------------------------|--|
| 6 CP CfM 1) Organizational Design | 6 CP CfM 2) Management I | 6 CP CfM 3) Management II | |
| 6 CP CfM 4) Management III | 6 CP CfM 5) Personnel Economics | 6 CP CfM 6) HR Management | |
| 6 CP (1 out of 4) CfM 7) Management IV CfM 8) Governance CfM 9) Principles of research, technology & innovation CfM 10) Topics of the operational and strategic Management | 12 CP CfM 11) Seminar Organization & HR | | 12 CP CfM 12) Seminar Strategic Management |
| Masterthesis 30 CP | | | |

| | Minor Management | |
|--|---------------------------------|--|
| | 6 CP CfM 13) Organization | 6 CP CfM 14) Strategic Management |
| | 6 CP CfM 15) HR | 6 CP CfM 16) Management |
| | | |

Organizational Development

| | | | | | | |
|------------------------------|---|---------------------------------------|---|--------------|--------------------------|-----------------------|
| Module Title english: | | Organizational Development | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: CfM01 | State: Compulsory | Language of Instruction: German | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Organizational Development | 3 | 30 h (2 CH) | 60 |
| | 2 | Seminar | Cases & Presenationi | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | For a lasting competition success it is compellingly necessary that enterprises adapt to the changed requirements of the market flexibly and in shortest time. Change management becomes the permanent task. That means not only that structure and processes are necessary, which master the today's dynamics of the competition surrounding field. Rather the whole organizational design of the enterprise must be examined permanantpermanent for its effectiveness and efficiency. Organization I gives basic information to methods and techniques of organization and management. | | | | | |
| | Main topics and learning objectives: | | | | | |
| | Within the lecture the bases of organization are obtained. It focuses on the design principles of specialization and coordination of routinework in enterprises as well as on process orientated organization of enterprise. Beyond that in the lecture qualitative and quantitative methods and techniques of the organizational design are taught. In the case study exercise the studying deepen their knowledge and use them by the solution of material case studies for routine organization in co-operation with enterprise representatives. An intensive presentation training precedes the following presentation and discussion of the case study results | | | | | |
| | Themes | | Learning objectives | | | |
| | Organizational Design | | Using qualitative and quantitative methods and techniques properly, in order to value different forms of business organizations. Identifying weaknesses of existing organizations and solve these problems. Creating efficient and effective organizational structures. | | | |
| | Cases & Presentation | | Deepen knowledge about business organizations. Solving real case studies. Creating precise and convincing presentations. Presenting and defending a solution. | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: | | | | | |
| | The students are able to evaluate the organizational structure and process-oriented organization in an enterprise and identify vulnerabilities. You have the methodical tools to eliminate these weaknesses and to develop effective and efficient organizational structures on your own. Through the case study exercises you are able to apply this knowledge and to precisely present the decisions taken and the solutions developed for debate and defense. | | | | | |

| 6 | Description of possible electives within the modules: none | | | | | | | | | | | |
|---------------------------------------|---|--|--|---------------------------------------|----------|-------------------------|-------------------------|--------------------|------|--------------|---------|------|
| 7 | Examination: Examinations for every part of the module | | | | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Essay with presentation</td><td>Slides and 45 min.</td><td>50 %</td></tr><tr><td>Written exam</td><td>90 min.</td><td>50 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Essay with presentation | Slides and 45 min. | 50 % | Written exam | 90 min. | 50 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | |
| Essay with presentation | Slides and 45 min. | 50 % | | | | | | | | | | |
| Written exam | 90 min. | 50 % | | | | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | |
| none | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | | |
| 13 | Presence: Presence in the lecture Organizational Development is recommended but not compulsory. Presence in the seminar Cases and Presentations I is compulsory. A presence of a minimum of 90% is necessary | | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics | | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | | |

Management I

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|------------------------------|---|---------------------------------------|--|--------------|--------------------------|
| Module Title english: | | Management I | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM02 | State: Compulsory | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Strategic Management I | 3 | 30 h (2 CH) |
| | 2 | Course | Strategic Management II | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | <p>Background and relations to other courses:</p> <p>Strategic Management I: The business administration of start-up companies deals with the foundation and the first dynamic phase of growth. Companies are founded by incumbents (corporate ventures), independently realized (independent ventures) and/or formed with the help of venture capital enterprises. Important characteristics are the scope in strategic decisions during the start-up process and the organizational challenges arising in the first growth phase. Young companies do face a wide range of choices: Sales markets, Procurement markets, Organizational structures, Integration in networks (franchising, licensing etc.). Structural characteristics of the first growth phase are amongst others: Confrontation of the top management with both operative and strategic issues, Existence-threatening finance problems, Poor access to procurement and sales markets. Every professional activity supporting the processes of foundation and growth will be facing all of those specifics. Therefore start-up-management know-how is elementary for the following actors: Founder of a new companies, Entrepreneurs in networks (e.g. franchising), Entrepreneurs by takeover (MBI, MBO), Partner, managers and consultants in the venture capital industry, Credit officers in the corporate client business, Specialized management consultants, Manager and actors of corporate venturing, corporate planning and development departments of big companies. Strategic Management II: The lecture "Strategic Management II" aims to give essential insights into substantiated business planning of young companies. Employing empirical findings and theoretical analyses, the whole process of planning from the definition of objectives to operative business planning and its implementation is discussed. Detailed case studies – i.e. concerning web-based business models – emphasize the empirical relevance of this lecture. Finally questions about the legal structure complete the presentation.</p> <p>Main topics and learning objectives:</p> <p>Strategic Management I: The primary target of the course is to deliver fundamental insights into an effective growth management of start-up companies. Based on empirical findings and theoretical analyses instruments of growth management are introduced (e.g. an advanced life cycle model). Extensive case studies underline the practical relevance of the subject taught. The analysis of game theory and empirical evidence lays the foundation for an in-depth understanding of fast corporate growth. The gained knowledge will qualify students to independently analyze and plan the growth management of young companies. Strategic Management II: The students understand the complete process of planning in the context of a business foundation. Applying the knowledge gained from case studies and exercises the students are qualified for the conceptual realization of a business foundation – from the concretization of targets to the actual implementation of a business plan.</p> | | | | |

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|--|--|--|--|--|-----------------|--------------------------------|--------------------|---------|-------|
| | Themes | Learning objectives | | | | | | | |
| | Strategic Management I: | | | | | | | | |
| | Corporate growth | To define and to describe the theoretical fundaments of corporate foundation, growth and development supported by empiric case-studies | | | | | | | |
| | Growth typologies & corporate policy | To understand the consistency of targets, strategy and implementation. To compare CVs, IVs and VC-backed ventures and to demonstrate the ideal types of growth initiatives. To illustrate and to consolidate the contents with case studies. | | | | | | | |
| | Corporate growth management | 1. To show challenges of a growth management by articulating corporate goals & strategies and afterwards implementing them. To compare growing start-ups & big companies and show the importance of self-sustaining growth by means of the operating cash cycle. 2. To point out the process and the barriers of growth by describing and comparing product-life-, industry- and corporate-life-cycles. 3. To introduce, show ways of designing and to compare instruments of a corporate growth management. | | | | | | | |
| | Strategic Management II | | | | | | | | |
| | Entrepreneurship | To learn the basic concepts in the field of business foundation. | | | | | | | |
| | Typology of business foundations | To classify the different types of business foundations and understand each of their specific targets. | | | | | | | |
| | Business idea | To get insights into an entrepreneur's way of thinking, discuss his vision and learn about the business plan. | | | | | | | |
| | Processes and business plan | To learn about the dynamics of markets, get to know the relevance of diligent decision, planning processes and an integrated business plan. | | | | | | | |
| Corporate structure and financing | To understand the possible legal forms of a company and consider several ways of financing start-ups. | | | | | | | | |
| 5 | Learning outcomes: Academic: Students understand the complete planning cycle of a business. They are able to independently carry out the planning of a corporate foundation from the establishment of entrepreneurial goals and vision to the actual implementation of the project. In addition, the students understand dynamic corporate growth on the basis of game theory models, real typologies and empirical verifications. Based on the acquired knowledge, students are independently capable of the analysis and the planning of the growth management in young companies. | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | |
| 8 | Relevant Work: <table><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final written exam</td><td>60 min.</td><td>100 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final written exam | 60 min. | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | |
| Final written exam | 60 min. | 100 % | | | | | | | |
| 9 | Study Work: <table><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr></table> | | | Number and Type; Connection to Course | Duration | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | |

| | | |
|-----------|---|--|
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: none | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Prof. Dr. Thomas Ehrmann | Department: School of Business and Economics |
| 16 | Misc.: | |

Governance

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|------------------------------|--|---------------------------------------|---|--------------|--------------------------|-----------------------|
| Module Title english: | | Governance | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: CfM03 | State: Compulsory | Language of Instruction: German | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Govenance | 3 | 30 h (2 CH) | 60 |
| | 2 | Seminar | Seminar Governance | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | Whereas the lecture “Market- and Resource-based View of Strategy” (see CfM04) addresses the market- and resource-based determinants of a firm´s competitive advantage, the lecture “Governance” addresses institutional-based determinants of a firm´s competitive advantage. Good governance decreases the transaction and agency costs and helps to reap the productivity gains of specialization and the division of labor. In the seminar students analyze, present and discuss academic governance articles. | | | | | |
| | Main topics and learning objectives: | | | | | |
| 4 | The lecture “Governance” analyses institutional structures within and between enterprises. The first part of the lecture addresses corporate governance in public corporations. It discusses different concepts of monitoring the management, the “blessing or curse” of incentive compensation and more recent corporate governance approaches to protect all firm specific investors (e.g. knowledge workers). The second part of the lecture addresses strengths and weaknesses of alternative governance mechanism like owner-managed companies, family-owned companies, mutual, partnerships, cooperatives and franchise organizations. | | | | | |
| | Themes | | Learning objectives | | | |
| | Governance | | Analysing and evaluating institutional frameworks in general and a firm´s corporate governance in particular Knowledge about public corporations and various cooperation designs. | | | |
| | | | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: | | | | | |
| | The students are able to evaluate various governance structures such as public corporations, owner-managed corporations, family businesses, mutual, nonprofits, cooperatives and franchise organizations. | | | | | |
| 5 | Soft skills: | | | | | |
| | Students improve their presentation and communication skills. | | | | | |
| 6 | Description of possible electives within the modules: | | | | | |
| | none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |

| | <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Analysis and presentation of academic articles</td><td>ower point slides and approx. 30 – 45 min. pr</td><td>40 %</td></tr><tr><td>Written exam</td><td>90 min.</td><td>60 %</td></tr></table> | Number and Type; Connection to Course | Duration | Part of final mark in % | Analysis and presentation of academic articles | ower point slides and approx. 30 – 45 min. pr | 40 % | Written exam | 90 min. | 60 % |
|--|---|--|--------------------|-------------------------|--|---|------|--------------|---------|------|
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | |
| Analysis and presentation of academic articles | ower point slides and approx. 30 – 45 min. pr | 40 % | | | | | | | | |
| Written exam | 90 min. | 60 % | | | | | | | | |
| 9 | <table><tr><td>Study Work:</td><td></td></tr><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | Study Work: | | Number and Type; Connection to Course | Duration | none | | | |
| Study Work: | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | |
| none | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | |
| 13 | Presence: For the lecture, attendance is recommended. For the seminar, attendance is mandatory. An attendance of 90% is required. | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Stephan Nüesch | Department: School of Business and Economics | | | | | | | | |
| 16 | Misc.: | | | | | | | | | |

Management II

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|------------------------------|---|---------------------------------------|--|--------------|--------------------------|
| Module Title english: | | Management II | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM04 | State: Compulsory | Language of Instruction: German and English | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 0 | Workload (h): 0 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Strategic Management III (German) | 3 | 30 h (2 CH) |
| | 2 | Exercise | Case study exercises (German) | 2 | 30 h (2 CH) |
| | 3 | Exercise | Internet tutorial (German) | 1 | 0 h (0 CH) |
| | 4 | Course | Market and Resource Based View of Strategy (English) | 3 | 30 h (2 CH) |
| | 5 | Exercise | Exercises (English) | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | <p>Strategic Management III: The strategy of a firm represents the link between its goals and the according concrete actions to meet them. For this reason, strategy marks the core element of business management. Prior to the successful development of strategic concepts, it is essential for a firm to analyze its strategic options comprehensively, including the evaluation of external factors (e.g. opportunities and threats regarding competitors and relevant markets) as well as internal factors (e.g. strengths and weaknesses regarding the internal value chain). In this context, the module “Strategic Analysis” provides an introduction to methods and techniques in strategic management with special focus on strategic analysis.</p> <p>Market- and Resource-based View of Strategy: Strategy defines an integrated and coordinated set of decisions and actions to gain a competitive advantage. The lecture “Market- and Resource-Based View of Strategy” responds to the fundamental question how firms can achieve a sustainable competitive advantage. The lecture discusses and combines the two most prominent views of strategy: the market-based and the resource-based view. Whereas the market-based view of strategy concentrates on the opportunities and threats of the external environment, the resource-based view of strategy concentrates on the strengths and weaknesses of the internal resource and capability endowment.</p> | | | | |
| | Main topics and learning objectives: | | | | |
| | <p>Strategic Management III: Within a lecture qualitative as well as quantitative analytical methods in strategic management are discussed. These methods represent the basis of strategic planning and decision making. In addition to the lecture, the students will work on case studies to enhance their understanding of the theoretical concepts. Afterwards, the students will present the results of their work. Within an internet tutorial, which will be supervised by academic staff, students will gain a deeper understanding of the learned analytical methods according to the problems described in the case studies. Market- and Resource-based View of Strategy: Major topics include market and competitive analysis, market entry and exit, strategic commitments and cooperative pricing in dynamic competitions, Porter’s industry analysis, criteria of strategic resources, dynamic capabilities, and innovative capacity.</p> | | | | |
| Themes | | Learning objectives | | | |

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|---|--|--------------------------------|--|--|--|--------------------|---|---|---|---|--|---------|-------|
| | <table><tr><td>Strategic Management III:</td><td></td></tr><tr><td>Strategic business management</td><td>To discuss the relation of goal setting, strategy and concrete actions To introduce main principles of strategic management as well as different levels and concepts in strategic management</td></tr><tr><td>Strategic analysis</td><td>To introduce and compare different techniques in strategic analysis</td></tr><tr><td>Strategic planning</td><td>To show different stages of the strategy process, including forming, implementing and controlling of strategy</td></tr><tr><td>Case study exercise & internet tutorial</td><td>To impart a deeper understanding of typical challenges in strategic analysis</td></tr></table> | Strategic Management III: | | Strategic business management | To discuss the relation of goal setting, strategy and concrete actions To introduce main principles of strategic management as well as different levels and concepts in strategic management | Strategic analysis | To introduce and compare different techniques in strategic analysis | Strategic planning | To show different stages of the strategy process, including forming, implementing and controlling of strategy | Case study exercise & internet tutorial | To impart a deeper understanding of typical challenges in strategic analysis | | |
| Strategic Management III: | | | | | | | | | | | | | |
| Strategic business management | To discuss the relation of goal setting, strategy and concrete actions To introduce main principles of strategic management as well as different levels and concepts in strategic management | | | | | | | | | | | | |
| Strategic analysis | To introduce and compare different techniques in strategic analysis | | | | | | | | | | | | |
| Strategic planning | To show different stages of the strategy process, including forming, implementing and controlling of strategy | | | | | | | | | | | | |
| Case study exercise & internet tutorial | To impart a deeper understanding of typical challenges in strategic analysis | | | | | | | | | | | | |
| 5 | <p>Learning outcomes:</p> <p>Academic:</p> <p>The students have acquired key skills of strategic planning and decision making. They will be able to goal-orientedly apply the appropriate strategic analysis tools and to interpret the results appropriately. After completion of the module they are familiar with the strategic analysis and are confidently able to select the appropriate techniques for the specific problem at hand. In this module, three situations of strategy implementation that occur in their future careers typically are also trained: written report to a business problem (case study essay), the presentation in a small team (group presentation) and subsequent discussion, and finally the stringent and comprehensible presentation of a business decision in a short time with the aim of convincing a jury of one's own idea ('elevator pitch'). By combining technical expertise and communication skills, students acquire basic skills for their future professional career. Market- and Resource-based View of Strategy: Students are able to evaluate a firm’s competitive situation and to take decisions and actions to (re-)gain a competitive advantage.</p> <p>Soft skills:</p> <p>Students improve their presentation and communication skills.</p> | | | | | | | | | | | | |
| 6 | <p>Description of possible electives within the modules:</p> <p>Either the lecture/case study exercises/internet-tutorial “Strategic Management III” have to be completetcompleted or the lecture and exercises of “Market and resource-based view of strategy”.</p> | | | | | | | | | | | | |
| 7 | <p>Examination: Final Module Exam</p> | | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final written exam "Strategic Management III"</td><td>60 min.</td><td>100 %</td></tr><tr><td>Final written exam "Market and Resource Based View of Strategy"</td><td>90 min.</td><td>100 %</td></tr></table> | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final written exam "Strategic Management III" | 60 min. | 100 % | Final written exam "Market and Resource Based View of Strategy" | 90 min. | 100 % |
| Relevant Work: | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | |
| Final written exam "Strategic Management III" | 60 min. | 100 % | | | | | | | | | | | |
| Final written exam "Market and Resource Based View of Strategy" | 90 min. | 100 % | | | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr><tr><td>none</td><td></td></tr></table> | Study Work: | | Number and Type; Connection to Course | Duration | none | | | | | | | |
| Study Work: | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | | |
| none | | | | | | | | | | | | | |
| 10 | <p>Prerequisites for Credit Points:</p> <p>The credit points will be granted after all relevant work and study work have been successfully completed.</p> | | | | | | | | | | | | |
| 11 | <p>Weight of the module grade for the overall grade:</p> <p>0% (0 of 120 CP)</p> | | | | | | | | | | | | |

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| 12 | Module Prerequisites: none | |
| 13 | Presence: Presence for the lectures "Strategic Management III" or "Market and Resource Based View of Strategy" respectively is recommended. Attendance for the "Case Study Exercises" or the "Exercises" is mandatory. An attendance of 90% is required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Prof. Dr. Thomas Ehrmann | Department: School of Business and Economics |
| 16 | Misc.: | |

Personnel Economics

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|------------------------------|---|---------------------------------------|--|--------------|--------------------------|-----------------------|
| Module Title english: | | Personnel Economics | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: CfM05 | State: Compulsory | Language of Instruction: German | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Industrial Relations and International Human Resources | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Internet tutorial and literature studies | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | Personnel Economics is a new and important approach to analyse human resources management form an economic point of view. | | | | | |
| | Main topics and learning objectives: | | | | | |
| 5 | The main topics of this module are expressed in the title of the lecture, that is industrial relations, meaning the variety of relationships between employers and their organised employees, and human resources in an international setting. The theoretical, especially economic foundations of these topics are taught as well as important empirical and institutional facts. The students learn to understand the system of industrial relations in Germany and to compare it with such systems in other countries. They will be able to apply fundamental models of negotiations and to reach improved results in negotiations within companies or associations. The knowledge of international human resources enables the students to make personnel decisions in international, transnational and global organisations and can be used for their own international career planning. | | | | | |
| | Themes | | Learning objectives | | | |
| | Industrial Relations | | To understand the German system of industrial relations and its main actors, to compare it with such systems in other countries and to apply different negotiation models. | | | |
| | International Human Resources | | To know basic theories and facts about international human resources, to make personnel decisions in and for international organisations and to plan one's own international career. | | | |
| 6 | Learning outcomes: | | | | | |
| | Academic: | | | | | |
| 7 | Students will understand the system of industrial relations in Germany and can compare it with the systems of other countries. You are able to apply basic negotiation models, thus achieving better negotiation results in companies or associations. The acquired knowledge of international human resource management enables students to make appropriate personnel decisions in inter-, transnational and global companies and can also be used for their own international career planning. | | | | | |
| | Description of possible electives within the modules: | | | | | |

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|----|---|--|--------------------------------|
| | none | | |
| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Exams in exercises: | | 50 % |
| | Written papers | 3 x 2 pages | |
| | Short presentation | 10 min. | |
| | Test exam | 90 min. | |
| | Written exam | 60 min. | 50 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Presence is recommended | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Prof. Dr. Alexander Dilger | Department: School of Business and Economics | |
| 16 | Misc.: | | |

HR Management

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|------------------------------|--|---------------------------------------|--|--------------|--------------------------|
| Module Title english: | | HR Management | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM06 | State: Compulsory | Language of Instruction: German | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | HR I | 1.5 | 15 h (1 CH) |
| | 2 | Course | HR II | 1.5 | 15 h (1 CH) |
| | 3 | Seminar | Practical Seminar: HR Management I | 3 | 30 h (2 CH) |
| | 4 | Seminar | Practical Seminar: HR Management II | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | Enterprises currently stand before the challenge to become finished with enterprise crises, globalization printing, paradigm shifts and changing environmental condition. All these problem areas must be thought and overcome in particular within the enterprise's human resources ahead. The effectiveness and efficiency of managing human resources is the centre of attention. Therefore the human resource management becomes the success factor of business acting. HR-Management gives basic information to methods and techniques of operational human resource management. | | | | |
| | Main topics and learning objectives: | | | | |
| | The lectures contain the central fields of the operational human resource management. Apart from the analysis and evaluation of personnel structure the students are thought in recruitment, staff planning as well as in lay-off and employer branding. Theoretical findings and empirical findings of the personnel management are obtained. In the case study exercise the students deepen their knowledge and use them by the solution of material case studies of human resource management in co-operation with enterprise representatives. An intensive presentation training precedes the following presentation and discussion of the case study results. | | | | |
| | | | | | |
| 5 | Learning outcomes: | | | | |
| | Academic: | | | | |
| | Students can apply methods and tools concerning the analysis and the evaluation of the quantitative and qualitative personnel structure and the efficiency of staff and through the acquired knowledge they are | | | | |

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| | able to independently make personal decisions and take targeted action. They understand the relationships between the different fields of human resource management and have a high sensitivity to issues of leadership. Through the practical seminar will enable them to apply this knowledge. Soft skills: In the practical seminar students are enabled to present the decisions taken and the solutions developed precisely for debate and defense. | | | | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Development, presentation, defense of case study solutions</td><td>Power Point slides and approx. 45 min. presen</td><td>50 %</td></tr><tr><td>Written exam</td><td>90 min.</td><td>50 %</td></tr></table> | | | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Development, presentation, defense of case study solutions | Power Point slides and approx. 45 min. presen | 50 % | Written exam | 90 min. | 50 % |
| Relevant Work: | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | |
| Development, presentation, defense of case study solutions | Power Point slides and approx. 45 min. presen | 50 % | | | | | | | | | | | | | |
| Written exam | 90 min. | 50 % | | | | | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td></td><td>Duration</td></tr><tr><td>none</td><td></td><td></td></tr></table> | | | Study Work: | | | Number and Type; Connection to Course | | Duration | none | | | | | |
| Study Work: | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | | Duration | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | | | | | |
| 13 | Presence: Presence in the lectures HR I + II is recommended but not compulsory. Attendance in the practical seminars HR-Management I or HR-Management II is mandatory. An attendance of 90% is necessary. | | | | | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics | | | | | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | | | | | |

Management III

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|--|---|---|--|--------------|--------------------------|-----------------------|
| Module Title english: | | Management III | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: CfM07 | State: Elective | Language of Instruction: German and English | | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 3 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Strategic Management IV | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Case Study Exercises | 2 | 30 h (2 CH) | 30 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | The lecture “Strategic Management IV” focuses on the management of start-up firms during their formation and early development stages. Essential to this lecture is the positive and normative analysis of strategy choice in terms of strategic interaction and competitor behavior, investment decisions under uncertainty and innovations management. Detailed case studies and empirical findings illustrate the relevance and practical applicability of the theoretical and conceptual framework. | | | | | |
| | Main topics and learning objectives: | | | | | |
| | Based on empirical evidence and valuable insights from game theory the course provides students with a deepened understanding of the potential for and the different concepts of strategic conduct of start-up companies. The lecture’s objective is to offer a theoretical fundament and methodological instruments that allow for competent decisions in the processes of implementation, support and academic analysis of entrepreneurial activities. | | | | | |
| | Themes | | Learning objectives | | | |
| Pricing, costs and strategies in oligopoly markets | | To get first insights into the theoretical background of the lecture. | | | | |
| Entry strategy | | To get to know the key concepts of strategic behavior within the entry process and to judge and discuss entry strategies based on anecdotal evidence. | | | | |
| Innovation, risk and prospect theory | | To learn about the determinants of decision making from a behavioral economics perspective. | | | | |
| Innovation management | | To realize the importance of innovations management for economizing the product development process. | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: | | | | | |
| | Using game theory models and empirical testing, students understand the choice of strategy for start-ups. You are in a position to assess the importance of innovation for the success of start-ups correctly. The acquired knowledge enables students to make appropriate decisions in the implementation, monitoring and scientific analysis of business start-ups (eg financial institutions). | | | | | |
| Soft skills: | | | | | | |

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|--|--|--|--|--|-----------------|--------------------------------|--------------------|---------|-------|
| | In the case study exercises, students apply their knowledge on real world cases. | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | |
| 8 | Relevant Work: <table><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final written exam</td><td>60 min.</td><td>100 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final written exam | 60 min. | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | |
| Final written exam | 60 min. | 100 % | | | | | | | |
| 9 | Study Work: <table><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | |
| none | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | |
| 13 | Presence: Presence in the lecture and the internet tutorial is recommended but not compulsory. Presence in the case study exercises is mandatory. A presence of a minimum of 90% is necessary. | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Thomas Ehrmann | Department: School of Business and Economics | | | | | | | |
| 16 | Misc.: | | | | | | | | |

Management IV

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|------------------------------|--|---------------------------------------|--|--------------|--------------------------|
| Module Title english: | | Management IV | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM08 | State: Elective | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Strategic Analysis | 3.5 | 30 h (2 CH) |
| | 2 | Exercise | Case Study Exercises | 2.5 | 30 h (2 CH) |
| 4 | Module Contents: Background and relations to other courses: In this module, basic methods that have been discussed already in the bachelor degree program (e.g. BWL10) are taken up again and deepened especially with regard to practical applicability at the top-management level. The acquired knowledge and analytical capabilities also provide additions and enhancements to existing modules of the master degree program in the field of management (e.g. CfM04, CfM07) and marketing (e.g. MCM14). Main topics and learning objectives: The lecture on Strategic Analysis deals with qualitative and quantitative analytical methods in strategic management. These form the basis of strategic planning and decision-making. Case studies are given out as part of the lecture; these depict practical examples and are intended to give students a keener understanding of the theoretical content of the lecture. Students give a presentation of the results they have arrived at after working through the case studies. | | | | |
| 5 | Learning outcomes: Academic: In this teaching unit students acquire key qualifications relating to strategic planning and decision-making. They are also able to apply suitable strategic analytical instruments in a purposeful way and interpret the results appropriately. After successful completion of the course students are familiar with strategic analysis and are able to select with confidence the relevant technique appropriate to the specific problem at hand. Soft skills: Methodological skills: In this module, students learn to apply their acquired knowledge in new and unfamiliar situations, e.g. during case studies, and arrange it in a multidisciplinary context. Students also learn to deal with complex information and independently to make managerial decisions. The acquired knowledge can be transferred to other areas by the students, for example by selecting the appropriate analysis technique for a specific management problem. Communication skills: In this teaching unit students learn to argue logically and represent their point of view stringent to others. During the case study students learn how to do a presentation that aims to convince business practitioners. For this purpose students learn how to present their own conclusion in a clear and unambiguous way and to discuss them with business practitioners appropriately. In addition, students learn to exchange information and discuss problems in learning groups and to develop solutions collaboratively. | | | | |
| 6 | Description of possible electives within the modules: none | | | | |

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| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Written assignment on the case study | 1500 words | 20 % |
| | Team presentation of case study results | 25 min. | 20 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Presence is strongly recommended but not required. | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics | |
| 16 | Misc.: | | |

Principles of Research, Technology and Innovation

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|------------------------------|---|---|---|--------------|--------------------------|
| Module Title english: | | Principles of Research, Technology and Innovation | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM09 | State: Elective | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Principles of research, technology and innovation | 6 | 30 h (2 CH) |
| 4 | Module Contents: Background and relations to other courses: In this module, basic methods that have been discussed already in the bachelor degree program are taken up again and deepened especially with regard to practical applicability at the top-management level. The acquired knowledge and analytical capabilities also provide additions and enhancements to existing modules of the master degree program in the field of management (e.g. CfM07, CfM08) and marketing (e.g. MCM02). Main topics and learning objectives: The “Principles of Research, Technology, and Innovation” course opens up to students the broad field of research relating to innovation management. The content of the course is the organization and management of innovation processes in a company. Various management methods and instruments for identifying and implementing future innovations are discussed with the students. At the same time potential barriers to, and promoters of, innovation are looked at in detail. | | | | |
| 5 | Learning outcomes: Academic: After learning the strategic and operational basics, students can take a holistic view of innovation management. This enables them to identify potential for innovation and for business segments, develop long-term innovation strategies and systematically apply fundamental methods and instruments of innovation management. Soft skills: Methodological skills: In this module, students learn to use tools and methods of innovation management and critically discuss the applicability of those tools and methods with each other. Purpose is to transfer the acquired knowledge to previously unknown management problems and develop innovation strategies independently. The application of tools and methods requires that students integrate the different areas of knowledge presented in strategic and operational dimensions and apply them in given practical examples. Communication skills: As part of the module various management methods and tools for the identification and implementation of innovations will be discussed with the students. The students learn the process of representing their thoughts stringent and convince the entire class of their views and ideas through logical reasoning. These communication skills are essential for their future careers, regardless of the field of innovation management, and are thus interdisciplinary applicable. | | | | |
| 6 | Description of possible electives within the modules: none | | | | |
| 7 | Examination: Examinations for every part of the module | | | | |

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| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Term paper | 8 pages | 40 % |
| | Written exam | 60 min. | 60 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Presence is recommended but not required. | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics | |
| 16 | Misc.: | | |

Selected topics on management

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|------------------------------|--|---|---|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Selected topics on management | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: CfM10 | State: Elective | Language of Instruction: German | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 2, 3 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course / Seminar | Selected topics on management | 6 | 30 h (2 CH) | 150 |
| | 2 | Seminar | Leading and controlling of corporate groups | 6 | 60 h (4 CH) | 120 |
| | 3 | Seminar | Advanced empirical management research | 6 | 30 h (2 CH) | 150 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: Selected topics on management focuses on different question which are related to management issues. The courses have alternating topics according to current developments and trends. Number and content of this course can vary from semester to semester dependent on the detailed teaching. | | | | | |
| | Main topics and learning objectives: Generally, exercises and case studies are integrated in the individual courses. Particular attention is paid to fitting the courses to current research topics on management. There is an intensive small group work which leads to a high portion of self-study. Furthermore, this course should give students the possibility to deal with scientific research in the field of business administration. The responsible module agent adjudicates on advisability and acceptance to involve recommended courses. | | | | | |
| | Themes | Learning objectives | | | | |
| | Selected topics on management | Ability to deal with changing management questions Linkage of business research and current challenges in practise Confident use of methods and techniques in order to qualify for career entry in this special topic | | | | |
| 5 | Learning outcomes: Academic: The students faced with changing current management problems. They specialized dependent on their practical field of interest. Students are able to establish a relationship between research and practice. | | | | | |
| 6 | Description of possible electives within the modules: You have to choose courses with a total of 6 CP | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |

| | <table><tr><td>If visiting a lecture: written exam</td><td>120 min.</td><td>100 %</td></tr><tr><td>If visiting a case study seminar: seminar paper and presentation (might be in a group)</td><td>Powerpoint slides and 45 min. presentation</td><td>100 %</td></tr><tr><td>Leading and controlling in corporate groups</td><td></td><td></td></tr><tr><td>Seminar paper in team</td><td>7,5 pages per team member</td><td>50 %</td></tr><tr><td>Presenation of paper and discussion</td><td>20 -25 min.</td><td>50 %</td></tr></table> | If visiting a lecture: written exam | 120 min. | 100 % | If visiting a case study seminar: seminar paper and presentation (might be in a group) | Powerpoint slides and 45 min. presentation | 100 % | Leading and controlling in corporate groups | | | Seminar paper in team | 7,5 pages per team member | 50 % | Presenation of paper and discussion | 20 -25 min. | 50 % |
|--|---|--|---------------------------------------|----------|--|--|-------|---|--|--|-----------------------|---------------------------|------|-------------------------------------|-------------|------|
| If visiting a lecture: written exam | 120 min. | 100 % | | | | | | | | | | | | | | |
| If visiting a case study seminar: seminar paper and presentation (might be in a group) | Powerpoint slides and 45 min. presentation | 100 % | | | | | | | | | | | | | | |
| Leading and controlling in corporate groups | | | | | | | | | | | | | | | | |
| Seminar paper in team | 7,5 pages per team member | 50 % | | | | | | | | | | | | | | |
| Presenation of paper and discussion | 20 -25 min. | 50 % | | | | | | | | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | Number and Type; Connection to Course | Duration | none | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | | | | | | |
| 13 | Presence: For the lecture, attendance is recommended. For the seminar, attendance is mandatory. An attendance of 90% is required.Attendance depends on the course visited. | | | | | | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | | | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics | | | | | | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | | | | | | |

Seminar I of the Major Management

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|------------------------------|--|---------------------------------------|--|---------------|--------------------------|
| Module Title english: | | Seminar I of the Major Management | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM11 | State: Compulsory | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 12 | Workload (h): 360 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Seminar | Seminar Organization and HR | 12 | 30 h (2 CH) |
| | 2 | Seminar | Seminar Strategic Management | 12 | 30 h (2 CH) |
| | 3 | Seminar | Seminar Business Management | 12 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | <p>Background and relations to other courses: The themes of the seminars originate from the superior field of research in Organization and Human Resources and pick up current problems and phenomena for business management reasons. Results of the latest research should be integrated in apprenticeship. Therefore empirical research respectively theoretic-methodic analyses by the students are provided consequently. While broad knowledge is taught in preceding lectures its application in realistic problems should prepare the students to assist management in critical situations. The themes of the seminar are presented as business-near topics and highlight the role of knowledge in Organization and Human Resources as consulting functions to management. Within the master program there are no prerequisites for this course. It is recommended to participate in the management courses of the first and second semester before registering for the seminar.</p> <p>Main topics and learning objectives: In the seminars the students are supposed to work on current problems in the area of Organization and Human Resources. They will be able to autonomously draw an academic term paper and defend it within a scientific discussion. Therefore the students organize themselves to discuss and transpose their research findings and prepare a group presentation. As the case may be they apply qualitative-analytic respectively formal-methodic instruments. Besides they can handle relevant key qualifications, especially communication and presentation techniques. Altogether students deepen their knowledge that are beyond the scope of the preceding lectures and use them by the solution of current problems in the area of Organization and Human Resources.</p> | | | | |
| 5 | Learning outcomes: | | | | |
| | <p>Academic: In writing the term paper the student should demonstrate the ability • to select, assess and apply pieces of literature, • to build a concise, yet coherent argument, and • to identify open issues. • to master management concepts and apply them to a specific case, The presentation is a group presentation. Hence the student should demonstrate the ability • to productively work in groups, • to coordinate with peers, • to create precise and convincing presentations • to professionally present and defend a coherent argument, • to use feedback from the discussion in class in order to improve their written account of the case analysis.</p> | | | | |
| 6 | <p>Description of possible electives within the modules: Students have to select one of the three possible seminars. There cannot be visited the same seminar (eg. Seminar Strategic Management twice) in the modules CfM11 and CfM12.</p> | | | | |

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| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Seminar "Organization and HR": Seminar paper | 15 - 20 pages | 50 % |
| | Presentation in group | 20 min. | 10 % |
| | Written exam | 60 min. | 40 % |
| | Seminar "Strategic Management": Seminar paper and presentation | approx. 15 - 20 pages and approx. 30 min. | 100 % |
| | Seminar "Business Management": Seminar paper and presentation | approx. 15 - 20 pages and approx. 45 min. | 100 % |
| | | | |
| | | | |
| 9 | Study Work: Number and Type; Connection to Course | | Duration |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 10% (12 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Attendance is mandatory. An attendance of 90% is required. | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Prof. Dr. Thomas Ehrmann, Prof. Dr. Stephan Nüesch | | Department: School of Business and Economics |
| 16 | Misc.: | | |

Seminar II of the Major Management

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|------------------------------|--|---------------------------------------|--|---------------|--------------------------|
| Module Title english: | | Seminar II of the Major Management | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM12 | State: Compulsory | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 12 | Workload (h): 360 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Seminar | Seminar Organization and HR | 12 | 30 h (2 CH) |
| | 2 | Seminar | Seminar Strategic Management | 12 | 30 h (2 CH) |
| | 3 | Seminar | Seminar Business Management | 12 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | <p>Background and relations to other courses: The themes of the seminars originate from the superior field of research in Organization and Human Resources and pick up current problems and phenomena for business management reasons. Results of the latest research should be integrated in apprenticeship. Therefore empirical research respectively theoretic-methodic analyses by the students are provided consequently. While broad knowledge is taught in preceding lectures its application in realistic problems should prepare the students to assist management in critical situations. The themes of the seminar are presented as business-near topics and highlight the role of knowledge in Organization and Human Resources as consulting functions to management. Within the master program there are no prerequisites for this course. It is recommended to participate in the management courses of the first and second semester before registering for the seminar.</p> <p>Main topics and learning objectives: In the seminars the students are supposed to work on current problems in the area of Organization and Human Resources. They will be able to autonomously draw an academic term paper and defend it within a scientific discussion. Therefore the students organize themselves to discuss and transpose their research findings and prepare a group presentation. As the case may be they apply qualitative-analytic respectively formal-methodic instruments. Besides they can handle relevant key qualifications, especially communication and presentation techniques. Altogether students deepen their knowledge that are beyond the scope of the preceding lectures and use them by the solution of current problems in the area of Organization and Human Resources.</p> | | | | |
| 5 | Learning outcomes: | | | | |
| | <p>Academic: In writing the term paper the student should demonstrate the ability • to select, assess and apply pieces of literature, • to build a concise, yet coherent argument, and • to identify open issues. • to master management concepts and apply them to a specific case, The presentation is a group presentation. Hence the student should demonstrate the ability • to productively work in groups, • to coordinate with peers, • to create precise and convincing presentations • to professionally present and defend a coherent argument, • to use feedback from the discussion in class in order to improve their written account of the case analysis.</p> | | | | |
| 6 | <p>Description of possible electives within the modules: Students have to select one of the three possible seminars. There cannot be visited the same seminar (eg. Seminar Strategic Management twice) in the modules CfM11 and CfM12.</p> | | | | |

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| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Seminar "Organization and HR": | | |
| | Seminar paper | 15 - 20 pages | 50 % |
| | Presentation in group | 20 min. | 10 % |
| | Written exam | 60 min. | 40 % |
| | Seminar "Strategic Management": | | |
| | Seminar paper and presentation | approx. 15 - 20 pages and approx. 30 min. | 100 % |
| | Seminar "Business Management" | | |
| Seminar paper and presentation | approx. 15 - 20 pages and approx. 45 min. | 100 % | |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 10% (12 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Attendance is mandatory. An attendance of 90% is required. | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Prof. Dr. Thomas Ehrmann, Prof. Dr. Stephan Nüesch | | Department: School of Business and Economics |
| 16 | Misc.: | | |

Organization

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|------------------------------|---|---------------------------------------|---|--------------|--------------------------|-----------------------|
| Module Title english: | | Organization | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: CfM13 | State: Compulsory | Language of Instruction: German | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Organizational Development | 3 | 30 h (2 CH) | 60 |
| | 2 | Course | Goverance | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | For a lasting competition success it is compellingly necessary that enterprises adapt to the changed requirements of the market flexibly and in shortest time. Change management becomes the permanent task. That means not only that structure and processes are necessary, which master the today's dynamics of the competition surrounding field. Rather the whole organizational design of the enterprise must be examined permanent for its effectiveness and efficiency. Organization gives basic information to methods and techniques of organization and management. | | | | | |
| | Main topics and learning objectives: | | | | | |
| | Within the lecture “Organizational Development” the bases of organization are obtained. It focuses on the design principles of specialization and coordination of routine work in enterprises as well as on process orientated organization of enterprise. Beyond that in the lecture qualitative and quantitative methods and techniques of the organizational design are taught. The lecture “Governance” analyses institutional structures within and between enterprises. The first part of the lecture addresses corporate governance in public corporations. It discusses different concepts of monitoring the management, the “blessing or curse” of incentive compensation and more recent corporate governance approaches to protect all firm specific investors (e.g. knowledge workers). The second part of the lecture addresses strengths and weaknesses of alternative governance mechanism like owner-managed companies, family-owned companies, mutual, partnerships, cooperatives and franchise organizations. | | | | | |
| | Themes | | Learning objectives | | | |
| | Organizational Development | | Using qualitative and quantitative methods and techniques properly, in order to value different forms of business organizations. Identifying weaknesses of existing organizations and solve these problems. Creating efficient and effective organizational structures. | | | |
| | Governance | | Analysing and evaluating institutional frameworks in general and a firm’s corporate governance in particular Knowledge about public corporations and various cooperation designs | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: | | | | | |
| | The students are able to evaluate the organizational structure and process-oriented organization in an enterprise and identify vulnerabilities. They have the methodical tools to eliminate these weaknesses and | | | | | |

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| | to develop effective and efficient organizational structures on their own. The students are able to evaluate various governance structures such as public corporations, owner-managed corporations, family businesses, mutual, nonprofits, cooperatives and franchise organizations. | | |
| 6 | Description of possible electives within the modules: none | | |
| 7 | Examination: Final Module Exam | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Final written exam | 90 min. | 100 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Recommended. | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | | |
| 15 | Responsible Lecturer: Prof. Dr. Stephan Nüesch | Department: School of Business and Economics | |
| 16 | Misc.: | | |

Strategic Management

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|---|--|---|--|--------------|--------------------------|-----------------------|
| Module Title english: | | Strategic Management | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: CfM14 | State: Compulsory | Language of Instruction: German | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Strategic Management II | 3 | 30 h (2 CH) | 60 |
| | 2 | Course | Strategic Analysis | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: | | | | | |
| | “Strategic Management II“ is part of the major “Management”. It forms a major module “Management I” (CfM02) (together with “Strategic Management I”) and also a minor module “Strategic Management” (CfM14) (together with “Strategic Analysis”) that may complement the majors of “Accounting”, “Finance” or “Marketing”. The lecture “Strategic Management II” aims to give essential insights into substantiated business planning of young companies. Employing empirical findings and theoretical analyses, the whole process of planning from the definition of objectives to operative business planning and its implementation is discussed. Detailed case studies – i.e. concerning web-based business models – emphasize the empirical relevance of this lecture. Finally questions about the legal structure complete the presentation. There are no prerequisites for this course. | | | | | |
| | Main topics and learning objectives: | | | | | |
| | The students understand the complete process of planning in the context of a business foundation. Applying the knowledge gained from case studies and exercises the students are qualified for the conceptual realization of a business foundation – from the concretization of targets to the actual implementation of a business plan. | | | | | |
| | Themes | | Learning objectives | | | |
| | Entrepreneurship | | To learn the basic concepts in the field of business foundation. | | | |
| Typology of business foundation | | To classify the different types of business foundations and understand each of their specific targets. | | | | |
| Business idea | | To get insights into an entrepreneur’s way of thinking, discuss his vision and learn about the business plan. | | | | |
| Processes and business plan | | To learn about the dynamics of markets, get to know the relevance of diligent decision, planning processes and an integrated business plan. | | | | |
| Corporate structure and financing | | To understand the possible legal forms of a company and consider several ways of financing start-ups. | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: | | | | | |
| In writing the examination the student should demonstrate the ability • to reproduce the gained | | | | | | |

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|---------------------------------------|--|---|--|----------------|--|--|---------------------------------------|----------|-------------------------|---------------------|---------|-------|
| | knowledge, • to apply the theoretic methods and models from the lecture and the additional literature and • to advance the cognition on the basis of further problems within a limited period of time. In participating in the case study-seminar the student will develop the ability • to select, engage with and apply pieces of literature, • to build and defend a precise and coherent argument, • to identify new topics, • to productively work in groups and • to securely present and discuss. | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | | | | |
| 8 | <table><tr><td colspan="3">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Final, written exam</td><td>60 min.</td><td>100 %</td></tr></table> | | | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final, written exam | 60 min. | 100 % |
| Relevant Work: | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | |
| Final, written exam | 60 min. | 100 % | | | | | | | | | | |
| 9 | <table><tr><td colspan="2">Study Work:</td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td colspan="2">Duration</td></tr><tr><td>none</td><td colspan="2"></td></tr></table> | | | Study Work: | | | Number and Type; Connection to Course | Duration | | none | | |
| Study Work: | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | |
| none | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | | |
| 13 | Presence: Presence is recommended but not mandatory. | | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Mathematics, Master Physics | | | | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Thomas Ehrmann | Department: School of Business and Economics | | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | | |

HR

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|------------------------------|--|---------------------------------------|---|--------------|--------------------------|
| Module Title english: | | HR | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM15 | State: Compulsory | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | HR I | 1.5 | 15 h (1 CH) |
| | 2 | Course | HR II | 1.5 | 15 h (1 CH) |
| 3 | 3 | Course | Industrial Relations and International Human Resources | 3 | 30 h (2 CH) |
| | | | | | 60 |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | HR I and HR II: Enterprises currently stand before the challenge to become finished with enterprise crises, globalization printing, paradigm shifts and changing environmental condition. All these problem areas must be thought and overcome in particular within the enterprise's human resources ahead. The effectiveness and efficiency of managing human resources is the centre of attention. Therefore the human resource management becomes the success factor of business acting. HR-Management gives basic information to methods and techniques of operational human resource management. Personnel Economics as it is studied in the lecture "Industrial relations and international human resources" is a new and important approach to analyse human resources management form an economic point of view. | | | | |
| | Main topics and learning objectives: | | | | |
| 4 | he lectures "HR I" and "HR II" contain the central fields of the operational human resource management. Apart from the analysis and evaluation of personnel structure the students are thought in recruitment, staff planning as well as in lay-off and employer branding. Theoretical findings and empirical findings of the personnel management are obtained. The lecture "Industrial relations and international human resources" deals with theoretical and economical basics of the relationship between employee and employer. | | | | |
| | Furthermore, international HR management along with empirical and institutional facts is procured. Industrial relations and international human resources: The main topics of this module are expressed in the title of the lecture, that is industrial relations, meaning the variety of relationships between employers and their organised employees, and human resources in an international setting. The theoretical, especially economic foundations of these topics are taught as well as important empirical and institutional facts. The students learn to understand the system of industrial relations in Germany and to compare it with such systems in other countries. They will be able to apply fundamental models of negotiations and to reach improved results in negotiations within companies or associations. The knowledge of international human resources enables the students to make personnel decisions in international, transnational and global organisations and can be used for their own international career planning. | | | | |
| 4 | Themes | | Learning objectives | | |
| | HR I + II | | Qualitative and quantitative methods and techniques properly, in order to value different forms of human resource management Identifying weaknesses of existing human resource management and solve these problems. Creating an | | |

| | | efficient and effective human resource management | | | | | | | |
|---------------------------------------|---|---|--|---------------------------------------|----------|-------------------------|--------------------|---------|-------|
| | Industrial relations and international human resources | Deepen knowledge about the employee-employer-relationship and international HR management | | | | | | | |
| 5 | Learning outcomes: Academic: Students can apply methods and tools concerning the analysis and the evaluation of the quantitative and qualitative personnel structure and the efficiency of staff and through the acquired knowledge they are able to independently make personal decisions and take targeted action. They understand the relationships between the different fields of human resource management and have a high sensitivity to issues of leadership. Students will understand the system of industrial relations in Germany and can compare it with the systems of other countries. You are able to apply basic negotiation models, thus achieving better negotiation results in companies or associations. The acquired knowledge of international human resource management enables students to make appropriate personnel decisions in inter-, transnational and global companies and can also be used for their own international career planning. | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Final written exam</td><td>90 min.</td><td>100 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final written exam | 90 min. | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | |
| Final written exam | 90 min. | 100 % | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | |
| none | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | |
| 13 | Presence: Presence is recommended but not mandatory. | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics | | | | | | | |
| 16 | Misc.: | | | | | | | | |

Management

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|-------------------------------|---|--|--|--------------|--------------------------|
| Module Title english: | | Management | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: CfM16 | State: Compulsory | Language of Instruction: German, partly English | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Strategic Management III (German) | 3 | 30 h (2 CH) |
| 4 | 2 | Course | Market and Resource Based View of Strategy (english) | 3 | 30 h (2 CH) |
| | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | Strategic Management III: The strategy of a firm represents the link between its goals and the according concrete actions to meet them. For this reason, strategy marks the core element of business management. Prior to the successful development of strategic concepts, it is essential for a firm to analyze its strategic options comprehensively, including the evaluation of external factors (e.g. opportunities and threats regarding competitors and relevant markets) as well as internal factors (e.g. strengths and weaknesses regarding the internal value chain). In this context, the module “Strategic Analysis” provides an introduction to methods and techniques in strategic management with special focus on strategic analysis. Market- and Resource-based View of Strategy: Strategy defines an integrated and coordinated set of decisions and actions to gain a competitive advantage. The lecture “Market- and Resource-Based View of Strategy” responds to the fundamental question how firms can achieve a sustainable competitive advantage. The lecture discusses and combines the two most prominent views of strategy: the market-based and the resource-based view. Whereas the market-based view of strategy concentrates on the opportunities and threats of the external environment, the resource-based view of strategy concentrates on the strengths and weaknesses of the internal resource and capability endowment. | | | | |
| 4 | Main topics and learning objectives: | | | | |
| | Strategic Management III: Within a lecture qualitative as well as quantitative analytical methods in strategic management are discussed. These methods represent the basis of strategic planning and decision making. In addition to the lecture, the students will work on case studies to enhance their understanding of the theoretical concepts. Afterwards, the students will present the results of their work. Within an internet tutorial, which will be supervised by academic staff, students will gain a deeper understanding of the learned analytical methods according to the problems described in the case studies. Market- and Resource-based View of Strategy: Major topics include market and competitive analysis, market entry and exit, strategic commitments and cooperative pricing in dynamic competitions, Porter’s industry analysis, criteria of strategic resources, dynamic capabilities, and innovative capacity. | | | | |
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| Themes | | Learning objectives | | | |
| Strategic business management | | To discuss the relation of goal setting, strategy and concrete actions To introduce main principles of strategic management as well as different levels and concepts in strategic management | | | |
| Strategic analysis | | To introduce and compare different techniques in strategic analysis | | | |

| | Strategic planning | To show different stages of the strategy process, including forming, implementing and controlling of strategy | | | | | | | |
|---------------------------------------|---|--|--|---------------------------------------|----------|-------------------------|--------------------|---------|-------|
| | Market and resource based view of strategy | Students are able to assess a firm's competitive advantage based on the market and competitive analysis and resource endowments. | | | | | | | |
| 5 | Learning outcomes: Academic: The students have acquired key skills of strategic planning and decision making. They will be able to goal-oriented apply the appropriate strategic analysis tools and to interpret the results appropriately. After completion of the module they are familiar with the strategic analysis and are confidently able to select the appropriate techniques for the specific problem at hand. In this module, three situations of strategy implementation that occur in their future careers typically are also trained: written report to a business problem (case study essay), the presentation in a small team (group presentation) and subsequent discussion, and finally the stringent and comprehensible presentation of a business decision in a short time with the aim of convincing a jury of one's own idea ('elevator pitch'). By combining technical expertise and communication skills, students acquire basic skills for their future professional career. Market- and Resource-based View of Strategy: Students are able to evaluate a firm's competitive situation and to take decisions and actions to (re-)gain a competitive advantage. | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Final written exam</td><td>90 min.</td><td>100 %</td></tr></table> | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Final written exam | 90 min. | 100 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | |
| Final written exam | 90 min. | 100 % | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | |
| none | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | |
| 13 | Presence: Presence is recommended but not mandatory. | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | | | | | | | | |
| 15 | Responsible Lecturer: Prof. Dr. Stephan Nüesch | Department: School of Business and Economics | | | | | | | |
| 16 | Misc.: | | | | | | | | |

Module offer

MCM

Marketing Center Management

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|-------|---|
| MCM01 | Advanced Market Research |
| MCM02 | Advanced Industrial Marketing |
| MCM03 | Consumer Marketing |
| MCM04 | Media Marketing |
| MCM05 | Seminar Marketing I |
| MCM06 | Brand Management and Integrated Communication |
| MCM07 | Seminar Marketing II |
| MCM08 | Direct Marketing |
| MCM09 | Sales Management |
| MCM10 | Electronic Commerce |
| MCM11 | Advanced Media Marketing |
| MCM12 | Advanced Marketing on specific topics I |
| MCM13 | Advanced Marketing on specific topics II |
| MCM14 | Marketing Strategy |
| MCM15 | Value Based Marketing |
| MCM16 | Elective |

| Major Marketing | | | | |
|--|---|--|--|--|
| 6 CP MCM 1) Advanced Market Research | 2 x 6 CP (2 out of 3) MCM 2) Industrial Marketing MCM 3) Consumer Marketing MCM 4) Media Marketing As well as MCM 8) – MCM 13) and MCM 15) – 16) | | | |
| 12 CP MCM 5) Seminar Marketing I | 6 CP MCM 6) Brand Management | | | |
| 12 CP MCM 7) Seminar Marketing II | 3 x 6 CP (3 out of 9) MCM 8) Direct Marketing MCM 9) Sales Management MCM 10) Electronic Commerce | MCM 11) Advanced Media Marketing MCM 12) Advanced Marketing on specific topics I MCM 13) Advanced Marketing on specific topics II | MCM 15) Value Based Marketing MCM 16) Elective as well as MCM 2) – MCM 4) | |
| Masterthesis 30 LP | | | | |

| | | Minor Marketing |
|--|--|---|
| | | 6 CP MCM 1) Advanced Market Research |
| | | 1 x 6 CP (1 out of 8) MCM 2) Industrial Marketing MCM 3) Consumer Marketing MCM 4) Media Marketing MCM 8) Direct Marketing MCM 9) Sales Management MCM 10) Electronic Commerce MCM 11) Advanced Media Marketing MCM 15) Value based Marketing |
| | | 12 CP MCM 14) Marketing Strategy |

Advanced Market Research

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|------------------------------|--|---------------------------------------|---|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Advanced Market Research | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: MCM01 | State: Compulsory | Language of Instruction: English | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Advanced Market Research | 3 | 30 h (2 CH) | 60 |
| | 2 | Exercise | Computer-based tutorial | 3 | 30 h (2 CH) | 60 |
| 4 | Module Contents: | | | | | |
| | Background and relations to other courses: The course ‘Advanced Market Research’ is compulsory for the profile ‘Marketing’. Main topics and learning objectives: Several market research methods (e.g., regression analysis, cluster analysis, conjoint analysis and factor analysis) are discussed during the course „Advanced Market Research“. It is the aim of this course to provide the knowledge to address market research problems in a competent manner. Students will learn how to use statistical software to apply the different market research methods in a competent manner. | | | | | |
| 5 | Learning outcomes: | | | | | |
| | Academic: After completing this course, you will be able to - Decide what market research method is the most appropriate one to address a market research problem, - Apply different market research methods in a competent manner, - Use statistical software in a competent manner to analyze data, - Interpret the outcomes of the different market research methods, and - Give advice for managerial decision making. Soft skills: You will be prepared for the challenges in market research practice. Since this course is taught in English, you can further improve your Business English skills. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | Work in teams (written papers) | | 3 x 10 pages | 40 % | | |
| | Written exam | | 90 min. | 60 % | | |

| 9 | Study Work: <table border="1" data-bbox="196 219 1463 320"> <tr> <th data-bbox="196 219 1093 264">Number and Type; Connection to Course</th><th data-bbox="1093 219 1463 264">Duration</th></tr> <tr> <td data-bbox="196 264 1093 320">none</td><td data-bbox="1093 264 1463 320"></td></tr> </table> | Number and Type; Connection to Course | Duration | none | |
|--|---|--|--|------|--|
| Number and Type; Connection to Course | Duration | | | | |
| none | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | |
| 12 | Module Prerequisites: none | | | | |
| 13 | Presence: Presence is recommended but not mandatory. | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | | | | |
| 15 | <table border="1" data-bbox="196 857 1463 936"> <tr> <td data-bbox="196 857 901 936"> Responsible Lecturer: Dr. Sonja Gensler-Wiesel </td><td data-bbox="901 857 1463 936"> Department: School of Business and Economics </td></tr> </table> | Responsible Lecturer: Dr. Sonja Gensler-Wiesel | Department: School of Business and Economics | | |
| Responsible Lecturer: Dr. Sonja Gensler-Wiesel | Department: School of Business and Economics | | | | |
| 16 | Misc.: | | | | |

Industrial Marketing

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|------------------------------|---|---------------------------------------|--|--------------|--------------------------|
| Module Title english: | | Industrial Marketing | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM02 | State: Elective | Language of Instruction: German | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Industrial Marketing | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on Industrial Marketing | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | Industrial Marketing constitutes a major part of all economic activity: The monetary volume of transactions on business markets easily exceeds that of consumer markets. Hence, most managers need to know something about business markets and business marketing. In contrast, students are mainly subject to consumer-oriented biases as most of them experience marketing in these terms. Whereas the other elective courses in marketing in the 1st semester (e.g. Consumer Marketing or Media Marketing) primary focus on business-to-consumer relationships, Industrial Marketing provides a management orientation that will sustain graduates facing complex challenges in business-to-business markets. | | | | |
| | Main topics and learning objectives: | | | | |
| | The key issue of the course is how organizations buy from and market to each other. By this, Advanced Industrial Marketing is designed to meet the needs of many master students as a multitude of them will work in firms whose primary customers are other organizations. To develop a deep understanding of the characteristics of industrial marketing, the course covers a broad range of topics ranging from organizational buying behavior, personal selling and sales management to segmentation, pricing and customer relationships. | | | | |
| | Themes | | Learning objectives | | |
| | Organizational Buying Behavior | | To comprehend the complex process of industrial buying decisions. | | |
| | Preference Measuring on B-to-B Markets | | To analyze group buying decisions with respect to different individual preferences and relative bargaining power of the group members. | | |
| | Customer Value | | To learn to define, develop and deliver superior value to business customers based on distinct competencies. | | |
| | Corporate Reputation | | To understand the role of reputation on industrial markets depending upon specific product characteristics. | | |
| | Sales Management Sales Compensation Strategic Management | | To study and assess the product to service shift in industrial markets and its consequences for the sales organization. To learn about a goal-oriented way to compensate salespeople, especially when salespeople practice consultative selling. To analyze the case of a real machine manufacturer with regard to its current position in the market and its challenges for the future. | | |

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| 5 | Learning outcomes: Academic: See above. | | |
| 6 | Description of possible electives within the modules: none | | |
| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Group case study | 6 - 8 pages | 30 % |
| | Written comment on a scientific article in group | 5 - 7 pages | 20 % |
| | Written exam (case study solution) | 120 min. | 50 % |
| 9 | Study Work: Number and Type; Connection to Course | | Duration |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Presence is recommended but not mandatory. | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | | |
| 15 | Responsible Lecturer: Prof. Dr. Dr. h.c. Klaus Backhaus | | Department: School of Business and Economics |
| 16 | Misc.: | | |

Consumer Marketing

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|------------------------------|--|---|---|--------------|--------------------------|
| Module Title english: | | Consumer Marketing | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM03 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Consumer Marketing | 3 | 30 h (2 CH) |
| 4 | 2 | Exercise | Tutorial on Consumer Marketing | 3 | 30 h (2 CH) |
| | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | <p>In today's world of increasing competition, one has to strengthen the company's position on the market. The knowledge on how to assess the consumer is important in order to succeed. Consumer Marketing involves understanding whether, why, when, where and how much, how often, and for how long consumers will buy, use or dispose of an offering. This lecture also deals what affects consumers as they make their acquisition, usage, and disposition decisions. This course also fosters the understanding of advertising campaigns and of communication strategies and is therefore related to the course "Brand Management and Integrated Communication".</p> | | | | |
| 4 | Main topics and learning objectives: | | | | |
| | <p>The primary objectives of this course are to get a detailed understanding of the internal processes which determine the human behavior, to expand the student's knowledge of consumer's decision making, information processing and to develop skills and gain experience in formulating behavioral pricing and product development coherences.</p> | | | | |
| | Themes | Learning objectives | | | |
| 4 | Consumer Marketing Introduction and Choice Architecture | <ul style="list-style-type: none"> To understand customer orientation and its impact on consumer behavior To learn about methods to identify customer needs To understand the issue of consumer decision making To learn about methods to design customer choices appropriately | | | |
| | Behavioral Pricing | <ul style="list-style-type: none"> To understand how companies price a new good or service To distinguish between the classical and the behavioral view of pricing To define the multi-store-model of memory To list and define the steps of the price-processing-model | | | |
| | Consumer Behavior | <ul style="list-style-type: none"> To become acquainted with the information processing of consumers. To distinguish between peripheral route and central route processing. To assess knowledge about influences on consumer behavior. | | | |
| 4 | Price Promotions | <ul style="list-style-type: none"> To assess knowledge on how price promotions work. To recognize the short term effects of temporary price reductions. To get to know important research study in the field of price promotions. | | | |
| | Irrational Behavior | <ul style="list-style-type: none"> To get sensitized for phenomena that result from irrational consumer | | | |

| | | |
|----|--|---|
| | | behavior <ul style="list-style-type: none"> To learn about patterns and structures that make this behavior predictable To think about solutions in handling these phenomena |
| | Executing a research project (group work) | <ul style="list-style-type: none"> To enroll and execute a research project and therefore, gain insights into scientific working The group work shall enable the students to deal with a given topic. Students shall develop hypotheses from existing theoretical concepts and prove them empirically To get familiar with the statistical package SPSS |
| | Product Innovation Management | <ul style="list-style-type: none"> To get an in-depth look at developing a new product. To discuss factors affecting new product success, multiple approaches to new product development and the steps involved in new product development. To get a brief overview of new product issues. To discuss the importance of collaboration between marketing, R&D and customers to the success of new product development. |
| 5 | Learning outcomes: Academic: Each participant will get a detailed understanding of the internal processes which determine the human behavior. The students are able to enroll and analyze real experimental data and to create scientific papers Soft skills: As the module is held in English, it enhances the students' 'Business English'-skills. Cooperation and teamwork: the research project is group work Presentation skills: results of the group work have to be presented in front of the class | |
| 6 | Description of possible electives within the modules: none | |
| 7 | Examination: Examinations for every part of the module | |
| 8 | Relevant Work: | |
| | Number and Type; Connection to Course | Duration |
| | Group work (written) and presentation | 5 - 7 pages and 20 min. |
| | Written exam | 90 min. |
| | | Part of final mark in % |
| | | 40 % |
| | | 60 % |
| 9 | Study Work: | |
| | Number and Type; Connection to Course | Duration |
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Presence is recommended but not mandatory. | |

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| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | |
| 15 | Responsible Lecturer: Juniorprofessor Dr. Oliver Götz | Department: School of Business and Economics |
| 16 | Misc.: | |

Media Marketing

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|------------------------------|---|---|---|--------------|--------------------------|
| Module Title english: | | Media Marketing | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM04 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Media Marketing | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on Media Marketing | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | This course provides a basic introduction into the media industries and teach students key concepts and theories that are relevant for successfully managing and marketing media products. In this course core characteristics will be discussed which make the structures and products of this industry unique. Furthermore it will be shown why and how this industry is challenged by quick changes in technologies, product innovations and consumer behavior, and how marketing strategies and instruments have to be adapted for the specifics of media products and markets. This course is intended to serve as basis for several other courses on media marketing, e.g. seminars or the module Advanced Media Marketing. It might be combined with Consumer Marketing as far as both modules are focussing on B2C markets. | | | | |
| | Main topics and learning objectives: | | | | |
| | The students are able to comprehend the constitutive characteristics of media products, media markets and media consumption and to describe these using marketing theories. They can solve case studies by applying their gained knowledge and develop strategies independently for media marketing and media management. | | | | |
| | Themes | Learning objectives | | | |
| | Characteristics of Media Products | To introduce key characteristics of media products. | | | |
| | Media Companies & Media Markets | To get a brief overview of typical structures of media markets. To give the students an understanding of different media markets (e.g. motion pictures industry, music industry, games industry, broadcasting). | | | |
| | Media Consumption | To show the students the different facets of hedonic consumption. To stress the importance of multisensory, emotional and imaginative aspects of media consumption. | | | |
| | Strategic Media Marketing | To get an in-depth look at business models in media markets. To explain specific marketing strategies in media marketing such as the long tail and two-sided markets. | | | |
| | Media Marketing Instruments | To get a brief overview of media branding strategies. To give the students a comprehensive look at current communication strategies in the media industry. To discuss factors affecting media distribution. To become acquainted with typical | | | |

| | | pricing strategies. | | | | | | | | | |
|--|--|---|---------------------------------------|----------|-------------------------|--|-----------------------------|------|--------------|---------|------|
| | Media & Society | To discuss the impact of cultural differences on media. To show how normative factors influences media consumption. | | | | | | | | | |
| 5 | Learning outcomes: Academic: The written exam requires the students to demonstrate the ability to: <ul style="list-style-type: none">• Apply the learned marketing techniques to solve the given problem.• Reflect important theoretical concepts in their own words and apply them on a given hypothetical situation.• Evaluate learned theories by providing real-world examples. The case studies are intended to demonstrate the student's ability to: <ul style="list-style-type: none">• Apply the learned marketing expertise in realistic tasks.• Improve the skill to use her/his knowledge to solve a given task.• Deliberate the given problem thoroughly in order to solve it properly. The case studies are groups assignments, therefore the students should demonstrate the ability to: <ul style="list-style-type: none">• productively work within their groups.• deal with possible conflicts.• coordinate the given tasks within the group. | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Written academic papers and presentations (in group)</td><td>4 x 3 pages and 2 x 20 min.</td><td>25 %</td></tr><tr><td>Written exam</td><td>60 min.</td><td>75 %</td></tr></table> | | Number and Type; Connection to Course | Duration | Part of final mark in % | Written academic papers and presentations (in group) | 4 x 3 pages and 2 x 20 min. | 25 % | Written exam | 60 min. | 75 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | |
| Written academic papers and presentations (in group) | 4 x 3 pages and 2 x 20 min. | 25 % | | | | | | | | | |
| Written exam | 60 min. | 75 % | | | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | Number and Type; Connection to Course | Duration | none | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | |
| none | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | |
| 13 | Presence: Presence in the lecture is recommended but not mandatory. Presence in the exercises is mandatory, an attendance of 90% is mandatory. | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems, Master Mathematics, Master Physics | | | | | | | | | | |

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| 15 | Responsible Lecturer: Univ.-Prof. Dr. Thorsten Hennig-Thurau | Department: School of Business and Economics |
| 16 | Misc.: | |

Seminar Marketing I

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|------------------------------|---|---------------------------------------|--|--------------------------------|--------------------------|
| Module Title english: | | Seminar Marketing I | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM05 | State: Compulsory | Language of Instruction: German and English | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 12 | Workload (h): 360 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Seminar Marketing | 12 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Main topics and learning objectives: Current questions in marketing will be treated by students through an individual academic paper and or case studies that are also relevant for practice. Students organize themselves in groups in order to exchange and discuss research results. The results will be presented and discussed. The subjects are from research of the chair/insstitute who is offering the seminar, in order to integrate current research results into the seminar and discuss it. Empirical and/or theoretical- methodical analysis from students and the integration of international aspects is supported. | | | | |
| 5 | Learning outcomes: | | | | |
| | Academic: Students are able to produce a scientific paper oer a written case study solution and they can present and defend it in a critical discussion. They employ - depending on the research question - either qualitative-analytical or formal-methodical instruments. Soft skills: They master relevant skills, especially communication-, presentation- and rhetorical skills. If the seminar is offered in Egnlish, the Busines English skills will be promoted. | | | | |
| 6 | Description of possible electives within the modules: none | | | | |
| 7 | Examination: Examinations for every part of the module | | | | |
| 8 | Relevant Work: | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | |
| | Academic paper or case studies, presentation, discussion, feed-back | | approx. 12 pages and approx. 20 min. | 100 % | |
| 9 | Study Work: | | | | |
| | Number and Type; Connection to Course | | | Duration | |
| | none | | | | |
| 10 | Prerequisites for Credit Points: | | | | |

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| | The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 10% (12 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Attendance is mandatory. An attendance of 80% is required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Univ.-Prof. Dr. Thorsten Hennig-Thurau | Department: School of Business and Economics |
| 16 | Misc.: | |

Brand Management

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|------------------------------|---|---------------------------------------|---|--------------|--------------------------|
| Module Title english: | | Brand Management | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM06 | State: Compulsory | Language of Instruction: English | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Brand Management | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on Brand Management | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | <p>Consumers are confronted with an endless number of brands in their everyday life in nearly every situation. An increasing flood of communications and brand diversity encounters less involved consumers. This leads to an information overload, which especially affects brand communication. It is becoming increasingly difficult to reach consumers. Brands can be a label for goods or services, things or people (for example, political candidates, performers), and integrated communication is about marketers projecting brands into the consciousness of consumers. In order to best communicate with consumers, companies must utilize a myriad of tools (advertising, public relations, direct marketing, interactive/ internet marketing, sales promotion, and personal selling). A firm must use all these promotional tools systematically to convey a unified message to the consumer. For the marketing managers it is a huge challenge to integrate the marketing tools employed in a holistical way. The aim of integration and brand management must be a strong brand with a high value. A strong brand reduces customers risk and contributes to differentiation from competitors. In addition strong brands enable companies to systematically develop a brand architecture, e.g. by transferring a strong brand to a newly developed product.</p> | | | | |
| | Main topics and learning objectives: | | | | |
| | <p>The primary purpose of this course is to develop an understanding of the high relevance of a consistent and integrated communication of the brand identity. Through brand identity the brand image of a product or service is built in the consciousness of consumers. This brand image is the basis of the consumers assessment of the specific good and therefore of their preference and willingness to pay for the product. The students should understand the importance of brands. They will learn concepts of brand equity and how to build, measure, and manage it. Market conditions are constantly evolving and successful strategies in the past might lead to false conclusions in changing market contexts. Students will therefore learn how to use a set of methods and analysis tools that can be used to develop own proposals. Students are able to understand the main challenges when planning communication strategies or building brand equity. They should be able to structure such decision making problems as well as to describe and analyze them. Students learn to propose own solutions to strategic problems and identify internal and external factors that influence the effectiveness of their own proposals. Finally they should be able to evaluate strategic proposals created by others. Students will also improve social skills such as teamwork, presentation techniques and English language skills.</p> | | | | |
| | Themes | | Learning objectives | | |
| | Branding basics | | Students learn about basic branding issues, e.g. they will be able to discuss | | |

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| | | several brand concepts and get to know more “technical” information on how to create brands. |
| | Development of brand strategies | The aim is to understand key challenges practitioners are faced with when building brands. Students will get to know key elements of a brand architecture and be able to compare, design and assess own branding options. One focus will be on brand transfers – here students will learn about key success factors. |
| | Building and controlling brand equity | Students will learn how to assess brand equity by applying a mix of several market-research tools. They will also learn about factors that influence short- and long-term brand equity. Next practical approaches for brand building are presented. Students should know and understand these approaches. They should be able to design and discuss own proposals for given cases. |
| | Integrated Marketing Communication (IMC) basics | Students will learn about basic elements and psychological background when developing communication strategies. They will be able to discuss the advantageousness of several media types. Students will learn about dynamic and challenging characteristics of communicating to customers on a global base. This is essential as traditional communication becomes decreasingly effective. Marketers thus have to react and change the way their business works. Therefore it is essential to understand concepts of integrated communication. |
| | Integrated Marketing Communication strategies | Students are able to understand how companies develop goals and objectives and how they determine communication budgets in order to achieve their goals. Also the common STP-approach is essential in this context. Students are able to describe several methods that can be applied so segment markets (S), target customers (T) and position a brand or a product (P). Finally examples of execution strategies are presented. Students should understand how the selection of several media (traditional vs. new types of media) influences the attainment of the goals. |
| 5 | <p>Learning outcomes:</p> <p>Academic:</p> <p>In the written examination, students should demonstrate their ability:</p> <ul style="list-style-type: none"> • to describe and discuss characteristics of the markets, methods and tools presented in the lectures • to identify a problem described in a case study and to propose a solution • to discuss the cons and pros of that proposal <p>In the seminar-like course part, students will work in groups, demonstrating how to:</p> <ul style="list-style-type: none"> • work effectively and efficiently in groups and • present their findings in order to ease learning of the concepts for the other participants of the lecture. <p>Students will also train their English speaking and writing skills.</p> <p>The seminar-like course consists of two parts.</p> <p>In the case-study part, students will demonstrate their ability:</p> <ul style="list-style-type: none"> • to identify problems companies are faced with • to identify structures, methods and analysis techniques that can be used to create a solution to a novel problem • to discuss the pros and cons as well as the practical applicability of this solution <p>In the conceptual part of the seminar like course students will demonstrate their ability:</p> <ul style="list-style-type: none"> • to read and understand scientific articles • to search for additional literature that is related to the problem • to develop an own structure of a SmartBook or a single chapter, respectively, that eases learning to others • to continuously work on the SmartBook in order to create a consistent knowledge base | |
| 6 | <p>Description of possible electives within the modules:</p> <p>none</p> | |

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| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Academic paper and presentation of results (in a group) | approx. 10 pages and approx. 20 min. | 25 % |
| | Written exam | 60 min. | 75 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Presence in the lecture is recommended, but not mandatory. Attendance of the exercises is mandatory. An attendance of 80% is required. | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Univ.-Prof. Dr. Thorsten Hennig-Thurau, Dr. Ann-Kristin Knapp | | Department: School of Business and Economics |
| 16 | Misc.: | | |

Seminar Marketing II

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|------------------------------|---|---------------------------------------|--|---------------|--------------------------|
| Module Title english: | | Seminar Marketing II | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM07 | State: Compulsory | Language of Instruction: German and English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 3 | CP: 12 | Workload (h): 360 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Seminar Marketing | 12 | 30 h (2 CH) |
| 4 | Module Contents: Background and relations to other courses: Marketing management constitutes a major part of all business activity. The course builds on academic papers, presentations and discussions. Current questions concerning marketing challenges are analyzed by the students. The results of the individually written term paper will be presented and defended in class. The seminar builds on topics taught in the first semester and examines selected issues in depth. The topics are also related to the professor's field of research, so that current results of research can be integrated and discussed in class. Students will deal with managerially relevant material. Solid knowledge of statistics and marketing management is required. The course has strong practical applicability to students pursuing careers in marketing with companies and management consulting. | | | | |
| | Main topics and learning objectives: Marketing management constitutes a major part of all business activity. The course builds on academic papers, presentations and discussions. Current questions concerning marketing challenges are analyzed by the students. The results of the individually written term paper will be presented and defended in class. The primary purpose of the course is to deal with an academic problem and present a coherent solution. The course covers a wide range of important marketing management topics. The focus of our Seminar Marketing II will vary from year to year. In the seminar current issues in Marketing will be addressed. The course is designed to provide students with analytical skills, tools and practices. After the course, students will be able to write a self-contained academic work and to defend it in front of the class and the professor. Depending on the question, seminar attendees will adopt qualitative-analytical or formal-methodological instruments. Furthermore, our students will develop the key competencies relevant for this context, particularly communication, presentation and rhetorical skills. As the course is taught in English and all course work has to be done in English, the students' skills in "Business English" will improve as well. | | | | |
| 5 | Learning outcomes: Academic: The course will develop academic skills like problem structuring, literature research, discriminating between relevant and irrelevant sources, correct citation of sources, and academic writing. Additionally, each participant will learn the current research topics and insights in different fields of research in Marketing. | | | | |
| | Soft skills: Presenting and defending the own paper in front of the class and the professor will develop soft skills like structuring, visualization, communication (i.e. in Business English), presentation and rhetorical skills. | | | | |
| 6 | Description of possible electives within the modules: none | | | | |

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| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | Academic paper or case studies, presentation, discussion, feed-back | approx. 12 pages and approx. 20 min. | 100 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 10% (12 of 120 CP) | | |
| 12 | Module Prerequisites: none | | |
| 13 | Presence: Attendance is mandatory. An attendance of 80% is required. | | |
| 14 | Use of the module for other course programs: Master Business Administration | | |
| 15 | Responsible Lecturer: Professor Dr. Thorsten Wiesel | Department: School of Business and Economics | |
| 16 | Misc.: | | |

Direct Marketing

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|---|--|---|---|--------------|--------------------------|
| Module Title english: | | Direct Marketing | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM08 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Direct Marketing | 3 | 30 h (2 CH) |
| 4 | 2 | Exercise | Tutorial on Direct Marketing | 3 | 30 h (2 CH) |
| | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | <p>In recent years, expenditures for direct marketing media such as direct mailing, interactive online advertisements and mobile communications exceeded the level of those for traditional media (e.g. television, print and radio) for the first time. On this account, direct and interactive media management has become more and more important as expenditures for this type of media are continuously increasing. Direct Marketing media are credited with a higher degree of personalization and individualization of the marketing message and the offer, minor wastage effects and greater flexibility. Also, management's demand for an approach to marketing that is both effective and accountable is mirrored in the concept of direct marketing. Since the direct marketing approach pursues and/or supports marketing objectives such as customer acquisition, retention and win-back as well as related areas such as churn management or customer valuation, substantial overlapping exists with the field of customer management. This course builds upon the basic marketing modules (from the Bachelor's degree "Foundations of Marketing", "Marketing Operations" and "Market Research" and is related to the elective course "Customer Management".</p> | | | | |
| 4 | Main topics and learning objectives: | | | | |
| | <p>The main objectives of this course are fourfold. First, the basic and fundamental concept of the direct marketing approach and the major differences to traditional media build the foundation. Second, the interplay between direct marketing and the field of customer management (customer acquisition, retention, win-back) is emphasized. Third, concepts and methods of a value-oriented customer management via direct marketing media are introduced, explained and discussed. Finally, the basic idea behind the demand for marketing accountability and related marketing metrics to fulfill this demand are presented and critically analyzed.</p> | | | | |
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| Themes | | Learning objectives | | | |
| Introduction to the direct marketing approach | | To learn the basic characteristics of the direct marketing approach and understand the role of direct marketing within the traditional marketing mix. | | | |
| Characteristics of direct marketing media | | To learn the basic characteristics of the various direct marketing media such as direct mailing, online and mobile advertising and understand the relevant differences to traditional media, e.g. television, radio or print. | | | |
| Interplay with customer management | | To understand the (supporting) role of direct marketing (media) within the field of customer management. | | | |

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|--|--|---------------------------------------|--|---|---|--|--|--------------|---------|--------------------------------|------|------|
| | <table><tr><td>Value orientation of direct marketing</td><td>To assess and apply methods of value-oriented management of individual customers and customer segments (in particular, the concepts of customer lifetime value and customer equity).</td></tr><tr><td>Direct marketing controlling and accountability</td><td>To understand the possibilities and limits of the direct marketing approach with respect to marketing controlling and accountability and learn marketing metrics (e.g. RFM-Scoring, ROI).</td></tr></table> | Value orientation of direct marketing | To assess and apply methods of value-oriented management of individual customers and customer segments (in particular, the concepts of customer lifetime value and customer equity). | Direct marketing controlling and accountability | To understand the possibilities and limits of the direct marketing approach with respect to marketing controlling and accountability and learn marketing metrics (e.g. RFM-Scoring, ROI). | | | | | | | |
| Value orientation of direct marketing | To assess and apply methods of value-oriented management of individual customers and customer segments (in particular, the concepts of customer lifetime value and customer equity). | | | | | | | | | | | |
| Direct marketing controlling and accountability | To understand the possibilities and limits of the direct marketing approach with respect to marketing controlling and accountability and learn marketing metrics (e.g. RFM-Scoring, ROI). | | | | | | | | | | | |
| 5 | <p>Learning outcomes:</p> <p>Academic:</p> <ul style="list-style-type: none">- Students are able to determine integrative direct marketing strategies- Students can identify relevant drivers of success and the according levers within management decisions- Specific decision problems can be solved by applying quantitative, analytic models- Students gain proficiency in business English <p>Soft skills:</p> <ul style="list-style-type: none">- Cooperation and teamwork: part of the assignments is group work- Presentation skills: assignments have to be presented in front of the class- Communication skills: tutorials include discussion sessions | | | | | | | | | | | |
| 6 | <p>Description of possible electives within the modules:</p> <p>none</p> | | | | | | | | | | | |
| 7 | <p>Examination: Examinations for every part of the module</p> | | | | | | | | | | | |
| 8 | <table><tr><td colspan="2">Relevant Work:</td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr><tr><td>Written assignments and presentations (in group)</td><td>1 x 5 pages, 1 x 10 pages, 2 x 20 min.</td></tr><tr><td>Written exam</td><td>90 min.</td></tr></table> <table><tr><td>Part of final mark in %</td></tr><tr><td>40 %</td></tr><tr><td>60 %</td></tr></table> | Relevant Work: | | Number and Type; Connection to Course | Duration | Written assignments and presentations (in group) | 1 x 5 pages, 1 x 10 pages, 2 x 20 min. | Written exam | 90 min. | Part of final mark in % | 40 % | 60 % |
| Relevant Work: | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | |
| Written assignments and presentations (in group) | 1 x 5 pages, 1 x 10 pages, 2 x 20 min. | | | | | | | | | | | |
| Written exam | 90 min. | | | | | | | | | | | |
| Part of final mark in % | | | | | | | | | | | | |
| 40 % | | | | | | | | | | | | |
| 60 % | | | | | | | | | | | | |
| 9 | <table><tr><td>Study Work:</td></tr><tr><td>Number and Type; Connection to Course</td></tr><tr><td>none</td></tr></table> <table><tr><td>Duration</td></tr><tr><td></td></tr></table> | Study Work: | Number and Type; Connection to Course | none | Duration | | | | | | | |
| Study Work: | | | | | | | | | | | | |
| Number and Type; Connection to Course | | | | | | | | | | | | |
| none | | | | | | | | | | | | |
| Duration | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 10 | <p>Prerequisites for Credit Points:</p> <p>The credit points will be granted after all relevant work and study work have been successfully completed.</p> | | | | | | | | | | | |
| 11 | <p>Weight of the module grade for the overall grade:</p> <p>5% (6 of 120 CP)</p> | | | | | | | | | | | |
| 12 | <p>Module Prerequisites:</p> <p>none</p> | | | | | | | | | | | |
| 13 | <p>Presence:</p> <p>Attendance of the lecture is recommended, but not mandatory. Attendance of the tutorial is mandatory. an attendance of 80% is required.</p> | | | | | | | | | | | |
| 14 | <p>Use of the module for other course programs:</p> <p>Master Business Administration</p> | | | | | | | | | | | |

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| 15 | Responsible Lecturer: Sebastian Tillmanns | Department: School of Business and Economics |
| 16 | Misc.: | |

Sales Management

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|------------------------------|--|--|---|--------------|--------------------------|
| Module Title english: | | Sales Management | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM09 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Sales Management | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on Sales Management | 3 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | For many B2B companies, personal selling constitutes by far the most important component within their promotional mix. In its boundary spanning role between the company and its customers, the selling function can be characterized as the point of culmination of all activities that lead to long-term company success: Without an effective selling function that generates constant sales, all other marketing activities related to product development, distribution channel management, etc. would be of little value for the company. Whereas impersonal forms of communication and selling tend to dominate in consumer goods industries, industrial goods firms usually rely on personal selling by employing a sales force to call on customers. In this regard, sales management refers to the optimal design of the sales force with regard to organizational and personal aspects. | | | | |
| | Main topics and learning objectives: | | | | |
| | This course deals with the methods and practical tools for sales management, and personal selling in particular. The primary objective of this course is to foster analytical and decision-making skills of the students by using theoretical concepts and decision support models in lectures and case studies. | | | | |
| | Themes | Learning objectives | | | |
| | Selecting and Managing (Multiple) Sales Channels | <ul style="list-style-type: none"> Know the various channels that companies can use in their go -to-market strategy. Define channel strategies. Describe design options as well as opportunities and risks for multi - channel systems. Describe tools for coordinating and evaluating multi -ch | | | |
| | Coordination and Integration of Sales and Marketing | <ul style="list-style-type: none"> Understand the conflicts that often occur between marketing and sales. Discuss coordination mechanisms to improve the interplay between marketing and sales. | | | |
| | Sales Force Organization | <ul style="list-style-type: none"> Discuss the advantages and disadvantages of generalized and specialized sales forces. Assess the advantageousness of having an own sales force versus outsourcing the selling function. Discuss emerging sales force organization issues. | | | |
| | Sales Territory | <ul style="list-style-type: none"> Understand the reasons and necessities for territory (re | | | |

| | Design | <ul style="list-style-type: none">Understand the complexities involved in territory design.Discuss different approaches to sales territory design. | | | | | | | | | |
|--|---|---|---------------------------------------|----------|-------------------------|--|---------------------------------|------|--------------|---------|------|
| | Sales Force Sizing | <ul style="list-style-type: none">Describe different methods to determine sales force size. | | | | | | | | | |
| | The Selling Process and Selling Approaches | <ul style="list-style-type: none">Understand the buying and selling process.Assess the effectiveness of specific selling approaches or techniques. | | | | | | | | | |
| | Salesperson Selection | <ul style="list-style-type: none">Identify relevant hiring criteria for sales jobs and methods for selecting successful salespeople. | | | | | | | | | |
| | Motivating and Compensating the Sales Force | <ul style="list-style-type: none">Understand theoretical concepts of motivation.Tell how and why individual motivational needs may differ.Discuss various options for designing sales force compensations systems.Know how to set fair, realistic and challenging sales goals/ quotas.Understand the value and the various options of nonfinancial rewards. | | | | | | | | | |
| | Call Time Allocation and Tour Planning | <ul style="list-style-type: none">Understand heuristics and optimization models for call time allocation.Describe tour planning heuristics. | | | | | | | | | |
| | Evaluation and Control of Sales Force Performance | <ul style="list-style-type: none">Describe the criteria used to evaluate salespeople.Understand the value of input and output measures of sales performance.Describe the evaluation models that use both input and output criteria. | | | | | | | | | |
| 5 | Learning outcomes: Academic: <ul style="list-style-type: none">Students are able to deal with the methods and practical tools for sales management, and personal selling in particular.By the use of theoretical concepts and decision support models in lectures and case studies students foster their analytical and decision-making skills.Specific decision problems can be solved by applying quantitative, analytic models.Students gain proficiency in business English. Soft skills: <ul style="list-style-type: none">Cooperation and teamwork: part of the assignments is group work.Presentation skills: assignments have to be presented in front of the class.Communication skills: tutorials include discussion sessions. | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Written assignments and presentations (in group)</td><td>4 x 5 - 7 pages and 2 x 20 min.</td><td>50 %</td></tr><tr><td>Written exam</td><td>90 min.</td><td>50 %</td></tr></table> | | Number and Type; Connection to Course | Duration | Part of final mark in % | Written assignments and presentations (in group) | 4 x 5 - 7 pages and 2 x 20 min. | 50 % | Written exam | 90 min. | 50 % |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | |
| Written assignments and presentations (in group) | 4 x 5 - 7 pages and 2 x 20 min. | 50 % | | | | | | | | | |
| Written exam | 90 min. | 50 % | | | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | Number and Type; Connection to Course | Duration | none | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | |
| none | | | | | | | | | | | |

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| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Attendance of the lecture is recommended, but not mandatory. Attendance of the tutorial is mandatory. An attendance of 80% is required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Manfred Krafft | Department: School of Business and Economics |
| 16 | Misc.: | |

Electronic Commerce

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|------------------------------|---|---------------------------------------|---|--------------------------------|--------------------------|
| Module Title english: | | Electronic Commerce | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM10 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Electronic Commerce | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on Electronic Commerce | 3 | 30 h (2 CH) |
| 4 | Module Contents: Main topics and learning objectives: The objective of this course is to introduce students to the basic principles of Electronic Commerce. It will be discussed how the Internet can be used to market products and services and to manage customer relationships. The focus will be on the influence of the Internet on consumer behavior. The knowledge gained during this course will be applied in case studies. | | | | |
| 5 | Learning outcomes: Academic: After completing this course, you are able to - Describe basic principles of Electronic Commerce, - Discuss recent findings in research related to Electronic Commerce, and - Apply findings from research to case studies. Soft skills: Since this course is taught in English, you can further improve your Business English skills. Moreover, presenting your views on the case studies provides you the opportunity to improve your presentation skills. | | | | |
| 6 | Description of possible electives within the modules: none | | | | |
| 7 | Examination: Examinations for every part of the module | | | | |
| 8 | Relevant Work: | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | |
| | Written assignments (in group) | | 2 x 10 pages | 40 % | |
| | Written exam | | 90 min. | 60 % | |
| 9 | Study Work: | | | | |
| | Number and Type; Connection to Course | | | Duration | |
| | none | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | |

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| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Recommended | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Dr. Sonja Gensler-Wiesel | Department: School of Business and Economics |
| 16 | Misc.: | |

Advanced Media Marketing

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|----------------------------------|---|---|---|--------------|--------------------------|
| Module Title english: | | Advanced Media Marketing | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM11 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Entertainment Media Marketing | 3 | 30 h (2 CH) |
| 4 | 2 | Exercise | Tutorial on Entertainment Media Marketing | 3 | 30 h (2 CH) |
| | Module Contents: | | | | |
| | Background and relations to other courses: | | | | |
| | This module focuses on two key areas of media marketing, namely the marketing and management of hedonic (creative) media products and the role of new media channels, technologies, and services for marketing management. These two aspects which are introduced in the Media Marketing module are deepened in two lectures in this module. Even though there are no prerequisites for this course, students are recommended to have attended the modules Media Marketing and Advanced Market Research. | | | | |
| | Main topics and learning objectives: | | | | |
| | Students gain a profound knowledge of the functionality of hedonic media and new media as well as of their respective influence on marketing management. The lecture Hedonic Media Marketing deals with the specifications of hedonic media products, e.g. movies, television shows and games and will put a specific emphasis on branding strategies and other success factors. The lecture New Media is about innovative digital media, especially internet-based media like YouTube, Twitter and automated recommender systems. The influence of new media on consumer behavior and customer relationship management for example is discussed. Students gain insight in the current work of media companies and learn how to deal empirically with these phenomena. In the end, the students will be able to evaluate future innovations in media industries and to come up with new research questions. | | | | |
| | | | | | |
| Themes | | Learning objectives | | | |
| Success Factors of Hedonic Media | | To discuss factors affecting media product success. To get an overview of media-specific factors (movies, television, games, music). To become acquainted with forecasting methods of media success. | | | |
| Hedonic Branding | | To stress the importance of using brands for media product success. To show current branding strategies, especially brand extensions and ingredient branding; to discuss empiric findings on these issues. To use methods to calculate the value of media brands. | | | |
| Effect of New Media | | To get to know the characteristics and opportunities of various new media To discover threats and opportunities that can be associated with new media. | | | |
| Technologies | | To get to know the new media infrastructure. To show how these innovations influence the marketing mix of a company (e.g. pricing). To discover how new media technologies change the business models of companies. | | | |

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|--|---|---|--|-----------------------|--|--|--|-----------------|--------------------------------|--|-----------------------------|------|--------------|---------|------|
| | Information and Services | To understand why consumers engage in new multimedia services like YouTube. To discuss the new kind of consumer behavior and the new roles of customers. To develop response strategies to negative eWOM. | | | | | | | | | | | | | |
| 5 | Learning outcomes: Academic: The written exam requires the students to demonstrate the ability to: <ul style="list-style-type: none">• Apply the learned marketing techniques to solve the given problem.• Reflect important theoretical concepts in their own words and apply them on a given hypothetical situation.• Evaluate learned theories by giving examples. | | | | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | | | | | | | | | | |
| 8 | <table><tr><td>Relevant Work:</td><td></td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td><td>Part of final mark in %</td></tr><tr><td>Academic papers and presentations of results</td><td>4 x 3 pages and 2 x 20 min.</td><td>25 %</td></tr><tr><td>Written exam</td><td>60 min.</td><td>75 %</td></tr></table> | | | Relevant Work: | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Academic papers and presentations of results | 4 x 3 pages and 2 x 20 min. | 25 % | Written exam | 60 min. | 75 % |
| Relevant Work: | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | |
| Academic papers and presentations of results | 4 x 3 pages and 2 x 20 min. | 25 % | | | | | | | | | | | | | |
| Written exam | 60 min. | 75 % | | | | | | | | | | | | | |
| 9 | <table><tr><td>Study Work:</td><td></td></tr><tr><td>Number and Type; Connection to Course</td><td>Duration</td></tr><tr><td>none</td><td></td></tr></table> | | | Study Work: | | Number and Type; Connection to Course | Duration | none | | | | | | | |
| Study Work: | | | | | | | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | | | | | | | | | |
| 12 | Module Prerequisites: none | | | | | | | | | | | | | | |
| 13 | Presence: Attendance in the lecture is recommended but not mandatory. Attendance in the tutorial is mandatory. An attendance of 80% is required. | | | | | | | | | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration | | | | | | | | | | | | | | |
| 15 | Responsible Lecturer: Univ.-Prof. Dr. Thorsten Hennig-Thurau | Department: School of Business and Economics | | | | | | | | | | | | | |
| 16 | Misc.: | | | | | | | | | | | | | | |

Advanced Marketing on specific topics I

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|------------------------------|--|---|---|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Advanced Marketing on specific topics I | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: MCM12 | State: Elective | Language of Instruction: English | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Selected topics of Marketing I | 3 | 30 h (2 CH) | 60 |
| | 2 | Course | Selected topics of Marketing II | 3 | 30 h (2 CH) | 60 |
| | 3 | Course / Seminar | Selected topics of Marketing I | 6 | 60 h (4 CH) | 120 |
| 4 | Module Contents: Main topics and learning objectives: In this module, different current question in marketing will be treated by students. Possible subjects could be for example the marketing of services, Social Marketing or industry-specific marketing questions. The topics are also related to the professor’s field of research, so that current results of research can be integrated and discussed in class. Regularly also guest professors will teach this class and bring in international relevant fields of research. The number of offered classes and the content vary from semester to semster. | | | | | |
| 5 | Learning outcomes: Academic: Students get acquainted wit current marketing subjects, either practically or scientifically relevant and get well-funded knowledge in selected industry-specific, instrumental or methodical questions. Students gain insight into internationally relevant fields of research and teaching through the intergration of guest professors. As the course is taught in English and all course work has to be done in English, the students’ skills in “Business English” will improve as well. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | If a lecture with 3 CP is visited: written exam | | 60 min. | 50 % | | |
| | If a lecture with 6 CP is visited: written exam | | 120 min. | 100 % | | |
| 9 | If a seminar is visited: academic paper(s) and presentation (eventually in group) | | approx. 12 pages and approx. 20 min. | 100 % | | |
| | Study Work: | | | | | |

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|----|---|--|
| | Number and Type; Connection to Course | Duration |
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Attendance in the lecture is recommended but not mandatory. Attendance in the seminar is mandatory. An attendance of 80% is required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Univ.-Prof. Dr. Thorsten Hennig-Thurau | Department: School of Business and Economics |
| 16 | Misc.: | |

Advanced Marketing on specific topics II

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|------------------------------|--|--|---|--------------------------------|--------------------------|-----------------------|
| Module Title english: | | Advanced Marketing on specific topics II | | | | |
| Course Program: | | Master Business Administration PO2010 | | | | |
| 1 | Module No: MCM13 | State: Elective | Language of Instruction: English | | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 | |
| 3 | Module Structure: | | | | | |
| | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) |
| | 1 | Course | Selected topics of Marketing | 3 | 30 h (2 CH) | 60 |
| | 2 | Course | Selected topics of Marketing | 3 | 30 h (2 CH) | 60 |
| | 3 | Course / Seminar | Selected topics of Marketing II | 6 | 60 h (4 CH) | 120 |
| 4 | Module Contents: Main topics and learning objectives: In this module, different current question in marketing will be treated by students. Possible subjects could be for example the marketing of services, Social Marketing or industry-specific marketing questions. The topics are also related to the professor’s field of research, so that current results of research can be integrated and discussed in class. Regularly also guest professors will teach this class and bring in international relevant fields of research. The number of offered classes and the content vary from semester to semster. | | | | | |
| 5 | Learning outcomes: Academic: Students get acquainted wit current marketing subjects, either practically or scientifically relevant and get well-funded knowledge in selected industry-specific, instrumental or methodical questions. Students gain insight into internationally relevant fields of research and teaching through the intergration of guest professors. As the course is taught in English and all course work has to be done in English, the students’ skills in “Business English” will improve as well. | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | |
| 7 | Examination: Examinations for every part of the module | | | | | |
| 8 | Relevant Work: | | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | | |
| | If a lecture with 3 CP is visited: written exam | | 60 min. | 50 % | | |
| | If a lecture with 6 CP is visited: written exam | | 120 min. | 100 % | | |
| 9 | If a seminar is visited: academic paper(s) and presentation (eventually in group) | | approx. 12 pages and approx. 20 min. | | 100 % | |
| | Study Work: | | | | | |

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|----|---|--|
| | Number and Type; Connection to Course | Duration |
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Attendance in the lecture is recommended but not mandatory. Attendance in the seminar is mandatory. An attendance of 80% is required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Univ.-Prof. Dr. Thorsten Hennig-Thurau | Department: School of Business and Economics |
| 16 | Misc.: | |

Marketing Strategy

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|------------------------------|--|---------------------------------------|---|---------------|--------------------------|
| Module Title english: | | Marketing Strategy | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM14 | State: Compulsory | Language of Instruction: English | | |
| 2 | Turn: each summer term | Duration: 1 term | Semester: 2 | CP: 12 | Workload (h): 360 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Seminar | Marketing Strategy | 12 | 60 h (4 CH) |
| 4 | Module Contents: | | | | |
| | <p>Background and relations to other courses: It is more important now than ever for students to be able to apply their theoretical knowledge in a practical environment. Giving students the skills to improve their strategic long-term orientation is a key goal of this course. In a computer-simulated environment, each team is responsible for implementing tactics which force teams to look beyond the immediate gain to be had from each of their decisions. Students will be able to accurately gauge the success or failure of their strategies over time, making this simulation a risk-free method for improving skills, for testing alternatives, and for building confidence. The simulation program therefore enforces the combination of strategic long-term orientation and tactics and extends the normal learning methods.</p> <p>Main topics and learning objectives: This course builds on students' knowledge of marketing management and focuses on how firms can formulate market-driven business strategies. Furthermore, this course broadens students' understanding of product innovation management, as well as effective product portfolio management in a dynamic market environment. The objectives of this course are to enable students to do the following:</p> <ul style="list-style-type: none"> • Define a business strategy and goals, and select target products/markets in order to gain a profitable and sustainable competitive advantage. • Identify external threats and opportunities concerning customers, competitors, and the environment that a business might face. • Assess a business's strengths and weaknesses in relation to those of competitors, and determine external factors that might add to a competitive advantage. • Design and implement products to fit a target group, as well as market needs. • Apply analytical tools to market strategy development. | | | | |
| 5 | Learning outcomes: | | | | |
| | <p>Academic: Ability to solve a given problem in a realistic situation using learned methods. Deliberate the given problem thoroughly in order to solve it properly; Analyze, evaluate and synthesize the influence of environmental and organizational forces; Anticipate and forecast changes in competitor and customer behaviour.</p> <p>Soft skills: Skill to present in front of a large group of people, to convey learned knowledge to others, to advance one's view and defend one's opinion (via traceable structuring and stringent arguments). Productively work within their groups; Communicate strategies and decisions within a group. Deal with possible conflicts; Coordinate the given tasks within the group;</p> | | | | |
| 6 | Description of possible electives within the modules: | | | | |

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| | none | |
| 7 | Examination: Examinations for every part of the module | |
| 8 | Relevant Work: | |
| | Number and Type; Connection to Course | Duration |
| | Part of final mark in % | |
| | Group work: written assignment, presentations, simulation game | approx. 2 - 3 pages, 2 x 15 min., 1 x 20 min. |
| | Written exam | 45 min. |
| | | 85 % |
| | | 15 % |
| 9 | Study Work: | |
| | Number and Type; Connection to Course | Duration |
| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 10% (12 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Presence is mandatory with a rate of 90%. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Juniorprofessor Dr. Oliver Götz | Department: School of Business and Economics |
| 16 | Misc.: | |

Value Based Marketing

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|------------------------------|---|---------------------------------------|---|--------------------------------|--------------------------|
| Module Title english: | | Value Based Marketing | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: MCM15 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each winter term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Value Based Marketing | 3 | 30 h (2 CH) |
| | 2 | Exercise | Tutorial on Value Based Marketing | 3 | 30 h (2 CH) |
| 4 | Module Contents: Main topics and learning objectives: Within this course, students will learn the foundations of Value Based Marketing. Based on this, we will introduce and discuss how companies can quantify and communicate the value relevance of marketing activities both internally as well as externally. In doing so, we focus on the influence of marketing on metrics such as customer equity (value of the customer base), profit, or shareholder value. In addition, we discuss the influence of marketing on external stakeholders such as investors or financial analysts. The content of the lectures will be further deepened during the tutorials. | | | | |
| 5 | Learning outcomes: Academic: After completing this course, you will be able to - describe and understand essential relations within the domain of Value Based Marketing - critically discuss latest insights (conceptual and more quantitative) with respect to Value Based Marketing research - apply these insights in a competent manner in real-world marketing case-studies - apply different market research methods in a competent manner in order to analyze real data - give advice for managerial decision making Soft skills: Since this course is taught in English, you can further improve your Business English skills. | | | | |
| 6 | Description of possible electives within the modules: none | | | | |
| 7 | Examination: Examinations for every part of the module | | | | |
| 8 | Relevant Work: | | | | |
| | Number and Type; Connection to Course | | Duration | Part of final mark in % | |
| | Written assignments (iin group) | | 2 x 10 pages | 40 % | |
| 9 | Study Work: | | | | |
| | Number and Type; Connection to Course | | | Duration | |

| | | |
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| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: none | |
| 13 | Presence: Presence is recommended but not mandatory. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Thorsten Wiesel | Department: School of Business and Economics |
| 16 | Misc.: | |

Elective in Marketing

| Module Title english: | | Elective in Marketing | | | | | | | | | | | | | |
|---------------------------------------|---|---------------------------------------|--|-------------------|--------------------------|---------------------------------------|---------------------|-------------------------|---|-----------------------|---|-----------------------------------|--|--------------------------|--|
| Course Program: | | Master Business Administration PO2010 | | | | | | | | | | | | | |
| 1 | Module No: MCM16 | State: Elective | Language of Instruction: German and English | | | | | | | | | | | | |
| 2 | Turn: each term | Duration: 1 term | Semester: 1, 3 | CP: 6 | Workload (h): 180 | | | | | | | | | | |
| 3 | Module Structure: <table><tr><th>No</th><th>Type</th><th>Course</th><th>CP</th><th>Presence (h + CH)</th><th>Self-Study (h)</th></tr></table> | | | | | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | | | | |
| No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | | | | | | | | | | |
| 4 | Module Contents: Main topics and learning objectives: This module gives students the chance to broaden their knowlege and to integrate adjacent topics into their studies. <table><tr><th>Themes</th><th>Learning objectives</th></tr><tr><td>Literature research</td><td>Independent research regarding ongoing financial topics</td></tr><tr><td>Writing a brief paper</td><td>Academic writing and analyzing; developing coherent arguments</td></tr><tr><td>Group presentation and discussion</td><td>Communication, rhetoric and team work skills</td></tr><tr><td>Current financial topics</td><td>Advanced analysis of problems discussed in other courses</td></tr></table> | | | | | Themes | Learning objectives | Literature research | Independent research regarding ongoing financial topics | Writing a brief paper | Academic writing and analyzing; developing coherent arguments | Group presentation and discussion | Communication, rhetoric and team work skills | Current financial topics | Advanced analysis of problems discussed in other courses |
| Themes | Learning objectives | | | | | | | | | | | | | | |
| Literature research | Independent research regarding ongoing financial topics | | | | | | | | | | | | | | |
| Writing a brief paper | Academic writing and analyzing; developing coherent arguments | | | | | | | | | | | | | | |
| Group presentation and discussion | Communication, rhetoric and team work skills | | | | | | | | | | | | | | |
| Current financial topics | Advanced analysis of problems discussed in other courses | | | | | | | | | | | | | | |
| 5 | Learning outcomes: Academic: In the elective, students get knowledge and skills in adjacent topics and recognize interdependencies between areas. The outcomes are dependent on the specific course. | | | | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: A module, totalling 6 CP has to be chosen. | | | | | | | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Depending on chosen module</td><td></td><td>100 %</td></tr></table> | | | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Depending on chosen module | | 100 % | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | |
| Depending on chosen module | | 100 % | | | | | | | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | | | Number and Type; Connection to Course | Duration | none | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | | | | |

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| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: Courses from other majors of the course program in Business Administration can be chosen, as long as they have not been chosen in the minor and if the prerequisites are fulfilled. also courses from the minor Research can be chosen, if not yet chosen in the minor Research, the prerequisites are fulfilled and places are available. | |
| 13 | Presence: none | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Thorsten Wiesel | Department: School of Business and Economics |
| 16 | Misc.: | |

Minor Information Systems

Students of the Master in business administration might also study the Minor Information Systems. In this minor every class from the first or second semester of the Master of Information Systems can be chosen. Students have to earn 24 credit points. It is highly recommended to consult with the course coordinator for the final combination of classes.

A possible schedule for the Minor Information Systems could look like the following example.

| Minor Information Systems | |
|---------------------------|--|
| | 6 CP IM Tasks and Techniques |
| | 6 CP SCM and Logistics |
| | 6 CP Information Systems Architecture |
| | 6 CP Production Planning and Control |

Minor Information Systems - Module 1 - Module 4

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|------------------------------|--|---|---|--------------|--------------------------|
| Module Title english: | | Minor Information Systems - Module 1 - Module 4 | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: IS01 – IS04 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each term | Duration: 1 term | Semester: 1, 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Lecture to module IS01 – IS04 (-IM 1 / -IM 2 / -IM3 / -PM 1 / -PM2 / -PM3 / -BN 1 / -BN2 / -BN3 / -B11 / -B12 / -B13 / -ISD1 / -ISD2 / -ISD3 / -LPR1 / -LPR2 / -LPR3) Minor Information Systems | 3 | 30 h (2 CH) |
| 4 | 2 | Exercise | Tutorial on lecture to module IS01 – IS04 (-IM 1 / -IM 2 / -IM3 / -PM 1 / -PM2 / -PM3 / -BN 1 / -BN2 / -BN3 / -B11 / -B12 / -B13 / -ISD1 / -ISD2 / -ISD3 / -LPR1 / -LPR2 / -LPR3) Minor Information Systems | 3 | 30 h (2 CH) |
| | Module Contents: | | | | |
| | Main topics and learning objectives: | | | | |
| | The topics of the lecture and the tutorials depend on the chosen module ISo1 – ISo4 in der Variante „IS01 – IS04 (-IM 1 / -IM 2 / -IM3 / -PM 1 / -PM2 / -PM3 / -BN 1 / -BN2 / -BN3 / -B11 / -B12 / -B13 / -ISD1 / -ISD2 / -ISD3 / -LPR1 / -LPR2 / -LPR3)“ belegt werden: | | | | |
| 4 | Themes | | Learning objectives | | |
| | IM1: Managing the Information Age Organization | | Building on the basic knowled of business and management, the requirements for business/management in the information society are examined. | | |
| | IM2: IM: Tasks and Techniques | | Overview of the tasks of information management and challenges for IT-managers. Relevant management methods and techniques will be taught. Deepening and broadening of the learnt in case studies. | | |
| | IM3: Theories | | Introduction into the scientific discussion to and into theories of information management. Competitive advantages by the use of IT, IT-strategy, value added and productivity of IT-use, organization theory of information systems, IT-sourcing, IT-organization, IT-governance | | |
| | PM1: Information Modelling | | Conceptual modelling (process-, data and organization-modelling, etc.). The focus is not the modelling, but the analysis of the requirements for the use of such models in practice and the methodical. approaches, who support the use of models. | | |
| | PM2: Enterprise Architecture Management | | Motivation and positioning of the management of enterprise architectures, modelling of enterprise architectures, methodical frameworks for the | | |

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| | | development of architectures. |
| | PM3: Workflow Management | Foundations, conceptual definition and technical implementation of workflow management, workflow management systems. |
| | BN1: Interorganizational Systems | Interorganizational systems and networks in a business environment. |
| | BN2: Information Security | Theoretical and practical concepts of information security, security strategies, privacy. |
| | BN3: Network Economy | Foundations of network economy. |
| | BI1: Management Information Systems and Data Warehousing | Problems, goals, solutions, techniques, tools and applications of management information systems and data warehousing. |
| | BI2: Data Analytics 2 | Multivariate statistical methods, main subject is the uncontrolled learning |
| | BI3: Data Analytics 2 | Multivariate statistical methods, main subject is the uncontrolled learning |
| | ISD1: Logic Specification and Programming | Logic, prolog, constraint solving, management systems for business rules, temporal logic and model testing, datalog and deductive data banks |
| | ISD2: Data Integration | Problems, goals, solutions, techniques and tools of data integration |
| | ISD3: Advanced Concepts in Software Engineering | Advanced applications of software engineering, e.g. for EAI, web applications, middleware, web services, etc. |
| | LPR1: Supply Chain Management and Logistics | Foundations of supply chain management, modelling, design, planning and implementation of supply chains, information systems for supply chain management |
| | LPR2: Production Planning and Control | Demand management, material management, inventory control, planning- and capacity management, data models and information systems for production, cost engineering and smart factory |
| | LPR3: Retail | Business processes of retail, process- and data modelling, ERP-systems for retail |
| 5 | Learning outcomes: Academic: Students get deepened knowledge in modelling, design, application and analysis of different enterprise information systems. In the tutorials, besides the application of taught knowledge, the work in teams and presentation skills are important. | |
| 6 | Description of possible electives within the modules: The modules IS01 – IS04 can be absolved in the variants „IS01 – IS04 (-IM 1 / -IM 2 / -IM3 / -PM 1 / -PM2 / -PM3 / -BN 1 / -BN2 / -BN3 / -BI1 / -BI2 / -BI3 / -ISD1 / -ISD2 / -ISD3 / -LPR1 / -LPR2 / -LPR3)“ if this variant has not already been absolved. | |
| 7 | Examination: Examinations for every part of the module | |
| 8 | Relevant Work: | |
| | Number and Type; Connection to Course | Duration |
| | Part of final mark in % | |
| | IM1: Managing the Information Age Organization: final written exam | 120 min. max. |
| | | 100 % |

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| IM2: IM: Tasks and Techniques: final written exam | 120 min. max. | 100 % |
| IM3:IM Theories: in groups of 3 - 4 participants: presentation (15%), written assignments (10%), approx. 12 comments on weekly literature (15%) | 1 x 30 min. + 1 x 3 pages + approx. 12 x 1 p. | 40 % |
| IM3: IM Theories: written exam | 120 min. max. | 60 % |
| PM1: Information Modelling: 10 case studies in groups of approx. 5-6 students, in every tutorial, 2 - 3 groups present their results, approx. 4 presentaions per participant | 10 x 4 - 8 pages, approx. 4 x 20 min. | 40 % |
| PM1: Information Modeling: written exam | 120 min. max. | 60 % |
| PM2: Enterprise Architecture Management: Case Study with EAM-Software, presentation | approx. 40 pages, approx. 40 min. | 40 % |
| PM2: Enterprise Architecture Management: written exam | 120 min. max. | 60 % |
| PM3: Workflow Management: case study in groups of 5-6 students each and 4 presentations of (intermediate) results | 3 x 20 min., 1 x 30 min. | 40 % |
| PM3: Workflow Management: written exam | 120 min. max. | 60 % |
| BN1: Interorganizational Systems: in groups of 3 - 5 students, 1 presentation (10%) and 2 written assignments (20% each) | 1 x approx. 15 min. and 2 x approx. 5 pages | 50 % |
| BN1: Interorganizational Systems: written exam | 120 min. max. | 50 % |
| BN2: Information Security: written assignment | approx. 5 - 10 pages | 20 % |
| BN2: Information Security: oral exam | approx. 20 min. | 80 % |
| BN3: Network Economics: final written exam | 120 min. max. | 100 % |
| BI1: Management Information Systems and Data Warehousing: 4 assignments, 1 case study with presenation | written total of 40 pages, 20 min.pprox. | 40 % |
| BI1: Management Information Systems and Data Warehousing: written exam | 120 min. max. | 60 % |
| BI2: Data Analytics 1: case study with R-Software, report, presentation | approx. 15 pages, approx. 40 min. | 40 % |
| BI2: Data Analytics 1: written exam | 120 min. max. | 60 % |
| BI3: Data Analytics 2: case study with R-Software, report, presentation | approx. 15 pages, approx. 40 min. | 40 % |
| BI3: Data Analytics 2: written exam | 120 min. max. | 60 % |
| ISD1: Logic Specification and Programming:6 assignments in groups of approx. 5 | 6 x approx. 15 ps with code of approx. 45 lns | 30 % |
| ISD1: Logic Specification and Programming: written exam | 120 min. max. | 70 % |
| ISD2: Data Integration: 5 assignments, being part of a case study and 1 presentation | 5 x ca. 8 pages, 1 x 20 min. | 40 % |
| ISD2: Data Integration: written exam | 120 min. max. | 60 % |
| ISD3: Advanced Concepts in Software Engineering: 4 Software | 4 x ca. 20 pages with | 30 % |

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| | Artefakts in groups of approx. 5 students | code of 45 lines/page | |
| | ISD3: Advanced Concepts in Software Engineering: written exam | 120 min. max. | 70 % |
| | LPR1: Supply Chain Management and Logistics: documentation and presentation | approx. 40 pages and approx. 30 min. | 40 % |
| | LPR1: Supply Chain Management and Logistics: written exam | 120 min. max. | 60 % |
| | LPR2: Production Planning and Control: final written exam | 120 min. max.. | 100 % |
| | LPR3: Retail: final written exam | 120 min. max. | 100 % |
| 9 | Study Work: | | |
| | Number and Type; Connection to Course | Duration | |
| | none | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | |
| 12 | Module Prerequisites: Recommended: Module Information Systems (Bachelor) and a consultation through the study coordinator of the Master Information Systems. | | |
| 13 | Presence: Recommended | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Information Systems | | |
| 15 | Responsible Lecturer: Prof. Dr. Stefan Klein | Department: School of Business and Economics | |
| 16 | Misc.: | | |

Minor Economics

Students of the Master in business administration might also study the Minor Economics. For this Minor every class (with the exception of the master thesis) which is offered by the faculty of business sciences for the Master in economics can be chosen. In all, students have to earn 24 credit points. The rules of the receiving faculty have to be applied. The classes can extend over two semesters.

A possible schedule for the Minor Economics might look as follows.

| Minor Economics | |
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| 6 CP Time Series Analysis | 6 CP Business Cooperation: Mergers & Acquisitions |
| 6 CP Empirical Methods | 6 CP Advanced International Trade |

Minor Economics - Module 1 - Module 4

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|------------------------------|---|---------------------------------------|---|--------------|---|
| Module Title english: | | Minor Economics - Module 1 - Module 4 | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: VWL01 - VWL04 | State: Elective | Language of Instruction: German, partly English | | |
| 2 | Turn: each term | Duration: 1 term | Semester: 1, 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) Self-Study (h) |
| | 1 | Course | Lecture to module VWL01 - VWL04 (-VWLMP3 /-VWLMP4 /-VWLMWP1 /-VWLMWP2 /-VWLMWP3 /-VWLMWP4 /-VWLMWP6 /-VWLMWP7 /-VWLMWP10 /-VWLMWP14 /-VWLMWP16 /-VWLMWP17 /-VWLMWP18 /-VWLMWP19 /-VWLMWP20 /-VWLMWP32 /VWLMWP33 /-VWLMWP34 /-VWLMWP35 /-VWLMWP44) | 3 | 30 h (2 CH) 60 |
| | 2 | Exercise | Tutorial on VWL01 - VWL04 (-VWLMP3 /-VWLMP4 /-VWLMWP1 /-VWLMWP2 /-VWLMWP3 /-VWLMWP4 /-VWLMWP6 /-VWLMWP7 /-VWLMWP10 /-VWLMWP14 /-VWLMWP16 /-VWLMWP17 /-VWLMWP18 /-VWLMWP19 /-VWLMWP20 /-VWLMWP32 /VWLMWP33 /-VWLMWP34 /-VWLMWP35 /-VWLMWP44) | 3 | 30 h (2 CH) 60 |
| | 3 | Course | Lecture to module VWL01 - VWL04 (-VWLMP1 /-VWLMP2 /-VWLMWP8 /-VWLMWP26 /-VWLMWP45) | 6 | 30 h (2 CH) 150 |
| | 4 | Seminar | Seminar to module VWL01 - VWL04 (-VWLMWP5 /-VWLMWP9 /-VWLMWP11 /-VWLMWP12 /-VWLMWP15 /-VWLMWP19 /-VWLMWP20 /-VWLMWP21 /-VWLMWP22 /-VWLMWP24 /-VWLMWP25 /-VWLMWP27 /-VWLMWP29 /-VWLMWP31) | 6 | 30 h (2 CH) 150 |
| 4 | Module Contents: | | | | |
| | Main topics and learning objectives: | | | | |
| | The topics of the courses depend on the chosen Module VWL01 – VWL04 in the variation, VWL01 - VWL04 (-VWLMP1 / -VWLMP2 / -VWLMP3 / -VWLMP4 / -VWLMWP1 / -VWLMWP2 / -VWLMWP3 / -VWLMWP4 / -VWLMWP5 / -VWLWWP6 / -VWLMWP8 / -VWLMWP9 / -VWLMWP10 / -VWLMWP11 / -VWLMWP12 / -VWLMWP14 / -VWLMWP15 / -VWLMWP16 / -VWLMWP17 / -VWLMWP18 / -VWLMWP19 / -VWLMWP20 / -VWLMWP21 / -VWLMWP22 / -VWLMWP23 / -VWLMWP24 / -VWLMWP26 / VWL-MWP27 / -VWLMWP28 / -VWLMWP29 / -VWLMWP30 / -VWLMWP31 / -VWLMWP32 / -VWLMWP33 / -VWLMWP34 / -VWLMWP35 / -VWLMWP44 / -VWLMWP45)“ belegt werden: | | | | |
| | Themes | | Learning objectives | | |
| | VWL MP1 Microeconomics | | This course introduces students to microeconomic theory at an | | |

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| | intermediate level. The course will cover the following subjects: Consumer theory, theory of the firm, partial and general equilibrium theory, as well as basics of game theory and information economics. |
| VWLMP2 Advanced Macroeconomics | The course Advanced Macroeconomics gives an introduction to advanced topics and methods of modern macroeconomic theory. The module is based on the Bachelor courses in macroeconomics. |
| VWL MP3 Empirical Methods | Deepening of empirical methods based on the methods learnt during the bachelor. |
| VWL MP4 Economics of Regulation | The course will show how to regulate network industries. The advantages and disadvantages of various regulatory instruments will be presented. Students will learn how to assess the impact of regulatory instruments in selected network industries and how to implement these instruments in practice. There is a special emphasis on the problems that may occur in the implementation process. |
| VWL MWP1 Economic Policy | The aim of the course is to provide students with an in-depth analysis of economic policy relevant welfare concepts, the influence of democratic decision-making methods on the outcome of economic policy, problems that arise due to self-interest of politicians and bureaucrats and modern policy measures such as nudges. Thereby the methodological competence for the analysis of economic policy issues and the methodological competence for the analysis of economic policy in a democracy are strengthened. Furthermore, the aim is that students develop the ability to evaluate theoretical models for their applicability to specific policy issues. |
| VWL MWP2 Advanced Microeconomics I | Together with the course “Advanced Microeconomics II”, the course “Advanced Microeconomics I” aims at a comprehensive and formal training in microeconomics. Its structure and topics are comparable to that of internationally renowned Graduate schools. “Advanced Microeconomics I” deals with the implications and effects of uncertainty. For that purpose partial equilibrium insurance models and Arrow-Debreu models are discussed. |
| VWL MWP3 Mathematical Methods | Students are introduced into methods of solving dynamic economic models. This includes methods to solve differential equations of first and second order and for systems of differential equations. Also methods of dynamic optimization will be presented. |
| VWL MWP4 Public Economics | Public finances, theory of federalism, market failure, justification for government intervention |
| VWL MWP5 | The primary purpose of the course is to develop an understanding of general economic thought, its theory and its concepts. The students should be qualified to analyze and evaluate development in the field of economic theory. |
| VWL MWP6 International Macroeconomics | This course offers a systematic introduction to the structure of modern macroeconomic models of the open economy based on sound microfoundations. These models explain capital flows on the basis of the fundamental intertemporal decisions of households, firms and the government with respect to their consumption, savings and investment allocations. The theoretic framework thus |

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| | <p>developed is used to analyze the consequences of such diverse factors as excessive governments budget deficits, international capital flows, or demographic change on the balance-of-payments and the dynamics of international indebtedness. Moreover, many classic subjects in international money and finance are re-evaluated and its welfare implications rigorously assessed using these kinds of models, such as issues relating to the optimality of currency areas, the choice of an exchange rate regime, or aspects of international monetary policy coordination.</p> |
| VWL MWP8 Advanced Energy Economics I | <p>The course “Energy Economics III” gives an introduction into modeling in energy economics. It focusses on models on the basis of MS Excel, input-output analysis and Applied General Equilibrium (AGE) models. The course (or seminar) “Selected Topics in Energy Economics” deepens knowledge in energy economics by discussing topical developments in the energy sector.</p> |
| VWL MWP9 Advanced Energy Economics II | <p>The seminar in energy economics deals with economic problems in the energy sector, which are analyzed by participating students in their term papers. In the seminar sessions, students present and discuss their results. The seminar “Energy Modeling with GAMS” gives an introduction into the modeling language GAMS and into practical applications. On that basis, students formulate their own models which they present in their term papers and seminar presentations.</p> |
| VWL MWP10 Advanced Transport Economics | <p>The knowledge that has been previously acquired within the bachelor-module Principles of Transport Economics is deepened in this module. In particular, theoretical and empirical knowledge is expanded and intensified. A detailed analysis of different transport carriers is made, in which the latest research results are taken into account. Moreover, further issues with regard to transport economics and policy are examined in detail. Beyond that, the aim is that students develop the ability to evaluate theoretical models for their applicability with respect to specific policy issues.</p> |
| VWL MWP11 Current Topics in Monetary Economics | <p>Students are expected to combine skills acquired in other by accomplishing an applied and independent case study (term paper) on a current research topic. Theoretical, empirical and methodological aspects have to be combined and the results of the individual papers have to be presented and discussed in front of the class.</p> |
| VWL MWP12 Advanced Quantitative Economic History | <p>The seminar deepens the knowledge about selected topics of quantitative economic history. The selection of the topics depends on current research and will be pronounced at the beginning of the semester on the website of the Institute for Economic and Social History.</p> |
| VWL MWP14 Unternehmenskooperation: Mergers & Acquisitions | <p>Mergers & Acquisitions are a widespread phenomenon in the world’s globalized economy. Merging and/or acquiring firms accelerate external corporate growth, facilitate foreign market entries and help to gain knowledge and new technologies. Thus, managing both the M&A process and the subsequent post merger integration has become an important task in the field of strategic management. Besides M&A, enterprises create an increasing part of their output in co-operation with other enterprises. They are</p> |

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| | <p>developing strategic alliances, joint ventures and other co-operative forms of business. Although business co-operation has a long tradition, it has not been in the focus of economics until recently. New economic insights from institutional economics, the theory of the firm, organization theory and strategic management allow a closer analysis of co-operative arrangements, the reasons for their emergence and how to manage them. The course and its including exercises pursue a comparative view on mergers & acquisitions and co-operation as alternative ways to achieve external corporate growth. Students should comprehend, that managing the boundaries of the firm is an integrative process, which cannot be restrained to acquisition activities.</p> |
| VWL MWP15 Aktuelle M&A-Fälle | <p>Students will learn to analyse actual business cases regarding co-operative activities or mergers and acquisitions with applied economic theories. The seminar draws on courses on business cooperations (Mergers and Akquisitions), on institutional economics and on the theory of the firm as well as on courses on organization theory and strategic management.</p> |
| VWL MWP16 Advanced Microeconomics II | <p>Advanced Microeconomics II introduces students to static and dynamic game theory, market failures (e.g. externalities, market power, asymmetrical information) and basic welfare analysis.</p> |
| VWL MWP17 Applied Microeconometrics | <p>The most common methods of modern microeconometrics are going to be discussed and used in software packages.</p> |
| VWL MWP18 Time Series Analysis | <p>This module introduces the basic methodological devices required for understanding the time series analysis approaches used in empirical economics.</p> |
| VWL MWP19 Selected Topics in Econometrics, Statistics and Empirical Economics I | <p>Selected current topics in econometrics, statistics or empirical economics.</p> |
| VWL MWP20 Selected Topics in Econometrics, Statistics and Empirical Economics II | <p>Selected current topics in econometrics, statistics or empirical economics.</p> |
| VWL MWP21 Labour Market and Employment Policy | <p>Focused are the theory and empiricism of labor demand, coordination of labor supply and demand (matching process), institutions of the labor market, wage determination and as well theoretical explanatory approaches of unemployment and its empirical funding. Especially the linkage of theoretical derivation/arguments with empirical aspects will be focused. Thematic priorities vary each turn.</p> |
| VWL MWP22 Advanced Regional Economics | <p>In the foreground are the basics of spatial econometrics, theoretical and empirical approaches of regional economics in relation to the theory of growth an foreign trade, the theoretical an empirical analysis of regional labor- and housing markets, as well as innovative theoretical explanatory approach of regional growth and the impact analysis of regional political instruments. A special focus is on the integration of theoretical approaches and models with empirical results.</p> |
| VWL MWP24 Current Economic Developments | <p>In this seminar students apply their knowledge from different lectures (e.g. Economic Policy or Economics of Regulation to</p> |

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| | current economic policy problems. By analyzing e.g. the regulation of network sectors and financial markets there is a close relation to modules in energy economics, transport economics or from finance modules. |
| VWL MWP25 Current Topics in Economics | In this module, acquired skills of other economic modules are applied in an independent work on specific economic issues. Thereby theoretical, empirical, methodological and institutional aspects are combined. The content of the seminar is devoted to different topics, while in particular niches of economic research are examined. |
| VWL MWP26 Selected Issues in Economics | This module provides the opportunity working on selected economic theories and problems which are out of the standard syllabus. For instance topics can be related to history of dogma or as well current economic-political topics. |
| VWL MWP27 Seminar Public Economics | To understand and to solve the financial problems of governments in developed and less developed countries requires the application of economic methods according to the state of the art in public economics. As a consequence, a good knowledge of microeconomic theory and empirical methods is a precondition for a thorough analysis of government policies. |
| VWL MWP28 Advanced Public Economics | In this course students will discuss scientific papers in public economics. The main focus is on the methodology of recent research in this field. This includes mathematical models and estimation procedures. The course aims at research-orientated master students and graduate students. |
| VWL MWP29 Empirical Public Economics | In this course students will discuss recent state-of-the-art research papers. The main focus is on empirical questions in public and social economics. This can include various topics such as the sustainability of public debt, the evaluation of microcredit programs or the impact of gender and religion on developing capital markets. Students will learn how to present the methodology and results of an academic paper to a scientific audience. |
| VWL MWP30 Fiscal Policy | This course will cover three main subjects: (1) Financial equalisation between the states (horizontal equilisation) as well as between the federal government and the states, (2) financial equilisation at local level in North Rhine-Westphalia, (3) public debt and derivatives. |
| VWL MWP31 Practical Course in Economic Research | This module aims to teach scientific empirical work. Contextual emphases are getting to know different sources of data, collecting and editing data and introducing usual statistic software. The students are able to relate to the content of the module as they are working with the software simultaneously to the lecture. They will be tested in an exam. As part of this module, students will be conducting an independent empirical study which will be presented in a seminar paper. Therefore, the scientific evaluation of the relevant literature and its documentation are required as well as the compilation and analysis of appropriate data. |
| VWL MWP32 Advanced Sports Economics | Advanced Sports Economics is focused on the theoretical and empirical analysis of sports markets with respect to competition, players' labor markets, as well as public interventions subsidies for |

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| | | sports facilities. |
| | VWL MWP33 Spatial Econometrics and Statistics | Learning and practice of current methods in spatial econometrics and statistics. Using software packages like OpenGeoDa or R to analyze spatial structures. Presentation of technical Analysis based on practice-oriented data. |
| | VWL MWP34 Statistical Foundations | Knowledge of statistical foundations of econometrics and probability theory. |
| | VWL MWP35 Econometrics | <p>Participants will learn the most common estimation methods used in econometrics. They will apply them to various models (regression models, time series, spatial data, qualitative dependent data, efficiency analysis, panel data, ...) in the exercises.</p> <p>Topics:</p> <ul style="list-style-type: none"> • Method of moments • Maximum likelihood estimation • Instrumental variables • GMM • Indirect inference <p>Learning objectives: Understand and apply standard econometric estimation techniques in various contexts.</p> |
| | VWL MWP44 Industrial Organization | In this module, an in-depth analysis of static and dynamic oligopolies, product differentiation and price discrimination, cartels, mergers and strategic behavior in markets with market power of firms is provided. Thereby students improve their methodological skills for the analysis of markets where market power is an issue and of issues of competition policy. In addition, students develop the ability to evaluate theoretical models for their applicability with respect to specific policy measures. |
| | VWL MWP45 PhD Macroeconomics | The module is part of the structured PhD program at MSBE. PhD students not enrolled in the program and VWL Master students are allowed to attend classes as well, and can obtain an a)-certificate or 6 CP, respectively. The course offers a discussion of themes and methods of modern macroeconomic theory. Central topics are macroeconomic dynamics with emphasis on solution methods for optimization problems; VAR modeling, identification and estimation techniques; and theory and empirics on DSGE models. |
| 5 | <p>Learning outcomes: Academic: Students get deepened knowledge in different areas of economics. They can choose a broad variety of courses or specialise. In the seminars they get competences in scientific writing and the presentation of scientific content.</p> | |
| 6 | <p>Description of possible electives within the modules: The modules VWL01 – VWL04 can be absolved in the variants „VWL01 - VWL04 (-VWLMP1 / -VWLMP2 / -VWLMP3 / -VWLMP4 / -VWLMWP1 / -VWLMWP2 / -VWLMWP3 / -VWLMWP4 / -VWLMWP5 / -VWLWWP6 / -VWLMWP8 / -VWLMWP9 / -VWLMWP10 / -VWLMWP11 / -VWLMWP12 / -VWLMWP14 / -VWLMWP15 / -VWLMWP16 / -VWLMWP17 / -VWLMWP18 / -VWLMWP19 / -VWLMWP20 / -VWLMWP21 / -VWLMWP22 / -VWLMWP23 / -VWLMWP24 / -VWLMWP26 / VWL-MWP27 / -VWLMWP28 / -VWLMWP29 / -VWLMWP30 / -VWLMWP31 / -VWLMWP32 / -VWLMWP33 / -VWLMWP34 / -VWLMWP35 / -VWLMWP44 / -VWLMWP45)“ if this variant has not already been absolved.</p> | |

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| 7 | Examination: Examinations for every part of the module | | |
| 8 | Relevant Work: | | |
| | Number and Type; Connection to Course | Duration | Part of final mark in % |
| | VWL MP1 Microeconomics: final written exam | 60 min. | 100 % |
| | VWL MP2 Macroeconomics: final written exam | 60 min. | 100 % |
| | VWL MP3 Empirical Methods: final written exam | 90 min. | 100 % |
| | VWL MP4 Economics of Regulation: final written exam | 90 min. | 100 % |
| | VWL MWP1 Economic Policy: final written exam | 90 min. | 100 % |
| | VWL MWP2 Advanced Microeconomics I: final written exam | 60 min. | 100 % |
| | VWL MWP3 Mathematical Methods: final written exam | 60 min. | 100 % |
| | VWL MWP4 Public Economics: final written exam | 90 min. | 100 % |
| | VWL MWP5 History of Economics: final written exam | 90 min. | 100 % |
| | VWL MWP6 International Macroeconomics: assignments | 3 x 6 - 10 pages | 30 % |
| | VWL MWP6: International Macroeconomics: written exam | 90 min. | 70 % |
| | VWL MWP8: Advanced Energy Economics I: written exam Energy Economics III | 60 min. | 50 % |
| | VWL MWP8 Advanced Energy Economics I: written exam Selected topics in Energy Economics | 60 min. | 50 % |
| | VWL MWP9: Advanced Energy Economics II: academic paper | 15 pages | 70 % |
| | VWL MWP9 Advanced Energy Economics II: presentation | 45 min. | 30 % |
| | VWL MWP10 Advanced Transport Economics: final written exam | 120 min. | 100 % |
| | VWL MWP11 Current Topics in Monetary Economics: academic paper | 10 - 15 pages | 80 % |
| | VWL MWP11 Current Topics in Monetary Economics: presentation | 20 min. | 20 % |
| VWL MWP12 Advanced Quantitative Economic History: academic paper | 15 - 20 pages | 100 % | |
| VWL MWP14 Business Cooperation: Mergers & Acquisitions | 120 min. | 100 % | |
| VWL MWP15 Current Cases of Mergers & Acquisitions: written essay, presentation (about 90 min.) and defense, participation in seminar (2 days, 7h each for 3 groups with a maximum of 10 participants) | 15 pages and 90 min. | 100 % | |
| VWL MWP16 Advanced Microeconomics II: final written exam | 60 min. | 100 % | |
| VWL MWP17 Applied Microeconometrics: final written exam | 90 min. | 100 % | |

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| VWL MWP18 Time Series Analysis: final written exam | 90 min. | 100 % |
| VWL MWP19 Selected Topics in Econometrics/Statistics/Empirical Economics I: If Lecture/Exercises final written exam, if Seminar academic paper + presentation | 90 min. or 20 pages + 45 min. | 100 % |
| VWL MWP20 Selected Topics in Econometrics/Statistics/Empirical Economics II: If Lecture/Exercises final written exam, if Seminar academic paper + presentation | 90 min. or 20 pages + 45 min. | 100 % |
| VWL MWP21 Labour Economics and Employment Policy: academic paper | 15 pages | 70 % |
| VWL MWP21 Labour Economics and Employment Policy: presentation | 30 min. | 30 % |
| VWL MWP22: Advanced Regional Economics: academic paper | 15 pages | 70 % |
| VWL MWP22 Advanced Regional Economics: presentation | 30 min. | 30 % |
| VWL MWP24 Current Economic Developments: written essay, presentation (about 90 min.) and defense, participation in seminar (2 days, 7h each for 3 groups with a maximum of 10 participants) | 15 pages and 90 min. | 100 % |
| VWL MWP25: Current Topics in Economics: academic paper | 10 - 15 pages | 80 % |
| VWL MWP25: Current Topics in Economics: presentation | 20 min. | 20 % |
| VWL MWP26 Selected Issues in Economics: final written exam | 60 min. | 100 % |
| VWL MWP27 Seminar Public Economics: academic paper | 15 pages | 70 % |
| VWL MWP27 Seminar Public Economics: presentation | 45 min. | 30 % |
| VWL MWP28 Advanced Public Economics: final written exam | 60 min. | 100 % |
| VWL MWP29 Empirical Public Economics: academic paper | 45 min. | 50 % |
| VWL MWP29 Empirical Public Economics: presentation | approx. 45 min. | 50 % |
| VWL MWP30 Fiscal Policy: final written exam | 60 min. | 100 % |
| VWL MWP31 Practical Course in Economic Research: academic paper | 15 pages | 70 % |
| VWL MWP31 Practical Course in Economic Research: presentation | 30 min. | 30 % |
| VWL MWP32 Advanced Sports Economics: final written exam or presentation and discussion of a literature article in sports economics as an alternative to the written exam | 120 min. or 90 min. presentation/discussion | 100 % |
| VWL MWP33 Spatial Econometrics and Statistics: writing, presentation and defense of an academic paper | 30 min. | 100 % |
| VWL MWP34 Statistical Foundations: academic paper | 6 - 10 pages | 60 % |
| VWL MWP34 Statistical Foundations: written exam | 60 min. | 40 % |

| | VWL MWP35 Econometrics (PhD): academic paper | 6 - 10 pages | 60 % | | | | |
|---------------------------------------|---|--|-------|---------------------------------------|----------|------|--|
| | VWL MWP35 Econometrics (PhD): written exam | 60 min. | 40 % | | | | |
| | VWL MWP44 Industrial Organization: final written exam | 90 min. | 100 % | | | | |
| | VWL MWP45 PhD Macroeconomics: assignments | 3 x 11 - 20 pages | 100 % | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | Number and Type; Connection to Course | Duration | none | |
| Number and Type; Connection to Course | Duration | | | | | | |
| none | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | | | | | | |
| 12 | Module Prerequisites: For certain modules, e.g. Advanced Transport Economcis, the basic module of the Bachelor should have been absolved. | | | | | | |
| 13 | Presence: Recommended | | | | | | |
| 14 | Use of the module for other course programs: Master Business Administration, Master Economics | | | | | | |
| 15 | Responsible Lecturer: Professor Dr. Ulrich Suntum | Department: School of Business and Economics | | | | | |
| 16 | Misc.: | | | | | | |

Minor Research

Students of the Master in Business administration might also study the Minor Business Research. For this minor every module that is part of the PhD studies offered by the School of Business and Economics can be chosen. Students have to earn 24 credit points in total.

The rules of the receiving faculty have to be applied. Admission to some of the modules is restricted. PhD students will have preferential admission. The modules might cover two semesters. PhD courses, already taken at Master's level cannot be transferred to the PhD-level for graduation. Still they can be transferred for the structured doctoral studies.

Minor Research Module 1 – Module 4

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| Module Title english: | | Minor Research Module 1 – Module 4 | | | |
| Course Program: | | Master Business Administration PO2010 | | | |
| 1 | Module No: RES01 - RES04 | State: Elective | Language of Instruction: English | | |
| 2 | Turn: each term | Duration: 2 terms | Semester: 1, 2 | CP: 6 | Workload (h): 180 |
| 3 | Module Structure: | | | | |
| | No | Type | Course | CP | Presence (h + CH) |
| | 1 | Course | Lecture to module RES01 – RES04 (-PhDStatFound /-PhDEcon /-PhDWTh /-PhDAdvMicro /-PhDAdvMacro /-PhDDCMT /-PhDAccTh /-PhDEmpTaxRes /-PhDAcadEng /-PhDEC /-PhDFC | 3 | 30 h (2 CH) |
| | 2 | Exercise | Exercise to module RES01 – RES04 (-PhDStatFound /-PhDEcon /-PhDWTh /-PhDAdvMicro /-PhDAdvMacro /-PhDDCMT /-PhDAccTh /-PhDEmpTaxRes /-PhDAcadEng /-PhDEC /-PhDFC | 3 | 30 h (2 CH) |
| | 3 | Course | Lecture to module RES01 – RES04 (-PhDAdvPubEco) | 6 | 30 h (2 CH) |
| | 4 | Seminar | Seminar to module RES01 – RES04 (-PhDExp /-PhDSurRes /-PhDPublish /-PhDQualResMeth /-PhDFC-S | 6 | 30 h (2 CH) |
| 4 | Module Contents: | | | | |
| | Main topics and learning objectives: | | | | |
| | The topics of the courses depend on the chosen Module RES01 – RES04 in der Variante „RES01 – RES04 (-PhDStatFound /-PhDEcon /-PhDExp /-PhDWTh /-PhDSurRes /-PhDAdvMicro /-PhDAdvMacro /-PhDDCMT /-PhDAccTh /-PhDEmpTaxRes /-PhDPublish /-PhDAcadEng /-PhDEC /-PhDQualResMeth /-PhDFC /-PhDFC-S)“ | | | | |
| | Themes | | Learning objectives | | |
| | PhDStatFound Statistical Foundations | | | | |
| | Knowledge of statistical foundations of econometrics and probability theory. | | Students know and know how to use probabilistic theory for empirical research questions. They know the conditions for the use of a specific methods and they are able to decide which method to use for a specific question. | | |
| | PDDEcon Econometrics | | | | |
| | Participants will learn the most common estimation methods used in econometrics. They will apply them to various models (regression models, time | | Participants have the relevant knowledge in econometrics for the use for empirical research questions. they know the conditions for the use of a | | |

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| <p>series, spatial data, qualitative dependent data, efficiency analysis, panel data, ...) in the exercises.</p> <p>Topics:</p> <ul style="list-style-type: none"> • Method of moments • Maximum likelihood estimation • Instrumental variables • GMM • Indirect inference <p>Learning objectives: Understand and apply standard econometric estimation techniques in various contexts.</p> | <p>a specific methods and they are able to decide which method to use for a specific question.</p> |
| PhDExp Experiments | |
| <p>This course gives an introduction in the methods of experimental research. The participants learn</p> <ul style="list-style-type: none"> - learn about the strengths and weaknesses of experimental research. - will be able to identify research questions, for whom experimental research is promising. - learn how to develop and execute an experiment in order to answer this research question. - learn to evaluate the quality of experiments (of other authors) and to use these insights for their own research. | <p>The participants</p> <ul style="list-style-type: none"> - learn about the correlation between experimental and other research methods. - learn to know software that allows to do simple experimental research. - learn about the importance of (meaningful) incentives, detailed instructions, choosing participants and many more aspects of the design of experimental research. - get acquainted with the most important arguments against experimental research and learn how to argue against this critique through a well-funded argumentation and a well thought experiment design. - know about the "cultural" differences in experimental research in different disciplines (economics and psychology). - know about the ethical dimension when generating own data. |
| PhDWTh Philosophy of Science | |
| <p>This course contains the basics of the philosophy of science as well as different aspects of scientific studies, e.g. data - and method selection, optimization, correlation analysis, game theoretical modelling. A further issue is the scientific publishing.</p> | <p>The participants are able to structure and analyze economic research questions scientifically-theoretically correct and to review other analysis critically.</p> |
| PhDSurRes Survey Research | |
| <p>The course Survey Research gives the foundations of conducting a scientific project on the basis of surveys. Especially important in this are issues like the definition of constructs, kinds of validity, correct measurement specification and the avoidance of different kinds of biases. Course language is English.</p> | <p>Students gain deeper knowledge of empirical research. They learn how to implement the holistic process of a survey based data collection. Acquired competences are e.g. the independent development of a new scale and to learn about the most important evaluation criteria concerning the data base. Since this course is taught in English, you can further improve your Business English skills.</p> |
| PhDAdvMicro Advanced Microeconomics | |
| <p>Advanced Microeconomics introduces students to static and dynamic game theory, market failures</p> | <p>This module provides knowledge of formal methods which are state-of-the-art in modern</p> |

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| (e.g. externalities, market power, asymmetrical information) and basic welfare analysis. | microeconomic research. Thus, the course is a corner stone for students pursuing a Ph.D. in economics. It aims at research-orientated master students and graduate students. |
| PhDAdvMacro Advanced Macroeconomics | |
| The module is part of the structured PhD program at MSBE. PhD students not enrolled in the program and VWL Master students are allowed to attend classes as well, and can obtain an a)-certificate or 6 CP, respectively. The course offers a discussion of themes and methods of modern macroeconomic theory. Central topics are macroeconomic dynamics with emphasis on solution methods for optimization problems; VAR modeling, identification and estimation techniques; and theory and empirics on DSGE models. | The module provides knowledge on advanced methods of theoretical and quantitative research in the field of macroeconomics. This knowledge is required for various research agendas, and of high relevance to research institutes and research groups in international organizations. Most important, the module offers the students essential methods for a PhD thesis in macroeconomics. The lecture is given in English and is thereby conducive to improving language skills. Students get to know computer programs such as EViews and MATLAB. |
| PhDDCMT Dynamic Capital Market Theory | |
| The course lays the foundations for a dissertation in finance. In the first part the optimal consumer- and portfolio decisions from investors in one- and multiple-period models are treated. The second part is about asset pricing. The consumption-based basic model and its enlargements like e.g. long-run-risk models are treated. In the third part the focus is on the valuation of options with advanced models. | The participants master the basic methods and approaches in the areas asset allocation, asset pricing and option pricing. They can use these in their own research and decide which method/approach is applicable. |
| PhDAccTh Accounting Theory | |
| In this course theoretical and empirical foundations of capital-market-based accounting research are treated. The content is primarily the evaluation of the value relevance or the information content of accounting information respectively. Students learn the economic models that are used for the valuation and evaluation of the described contents on the one hand. On the other hand students learn about the foundations of the philosophy of science of empirical work. Students learn applied scientific working (bringing theory and practice together) that helps them to conduct empirical projects themselves. | <ol style="list-style-type: none"> 1. The participants get acquainted with the results of the fundamental research in capital-market-based accounting research. 2. Participants master the methods of applied research in a way that they can work independently on simple empirical research questions in capital-market-based accounting research. 3. The presentation skills of the participants are improved. |
| PhDEmpTaxRes Empirical Tax Research | |
| In this course the theoretical and empirical foundations of tax research within accounting are treated. The contents are primarily the concept of effective tax planning (Scholes/Wolfson framework) the investigation of the importance of tax information on the capital market and the analysis of determinants of tax planning. Students learn about the foundations of the philosophy of science of empirical work. Students learn applied | <ol style="list-style-type: none"> 1. The participants get acquainted with the results of the fundamental research in empirical tax research. 2. Participants master the methods of applied research in a way that they can work independently on simple empirical research questions in empirical tax research. 3. The presentation skills of the participants are improved. |

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| scientific working (bringing theory and practice together) that helps them to conduct empirical projects themselves. | |
| PhDPublish How to publish in leading international journals | |
| This course gives the foundations of the publication process of scientific studies in leading academic journals. The complete production process from the beginning with the research question to the execution of the peer review process is treated from the point of view of an author. Further issues can be e.g. the cooperation with co-authors and the role of peers. | Students learn how to identify relevant research questions and how to build up a successful article. They get competences on how to handle the peer review process. Since this course is taught in English, you can further improve your Business English skills. |
| PhDAdvPubEc Advanced Public Economics | |
| In this course students will discuss scientific papers in public economics. The main focus is on the methodology of recent research in this field. This includes mathematical models and estimation procedures. The course aims at research-orientated master students and graduate students. | The course gives an overview of the most recent research papers and methods in public economics. Participants will be able to read, analyze and classify scientific papers. Learning how to work with formal models and apply recent estimation techniques is an important requirement for the students' own research within a master or doctoral thesis. |
| PhDAcadEng Academic English | |
| The aim of this course is to enhance the chances of PhD students to publish their research in the best international journals. The most common mistakes in English and stylistic problems of "non native speakers" will be treated, as well as the specific use for scientific articles, e.g. the abstract, the description of methods and results. Further short examples of research or other documents from course members will be linguistically analyzed. | Improvement of English skills, especially in the academic area. |
| PhDEC Electronic Commerce | |
| The objective of this course is to introduce students to the basic principles of Electronic Commerce. It will be discussed how the Internet can be used to market products and services and to manage customer relationships. The focus will be on the influence of the Internet on consumer behavior. The knowledge gained during this course will be applied in case studies. | After completing this course, you are able to... - Describe basic principles of Electronic Commerce, - Discuss recent findings in research related to Electronic Commerce, and - Apply findings from research to case studies. Since this course is taught in English, you can further improve your Business English skills. Moreover, presenting your views on the case studies provides you the opportunity to improve your presentation skills. |
| PhDQualResMeth Qualitative Research Methods | |
| For many explorative questions in economic and social research, qualitative research methods are used. This course shows • the characteristics of qualitative research | the participants know about the advantages and disadvantages of qualitative research. They know the scientific-theoretical background and they are able to apply qualitative research methods |

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| | <p>methods and their use</p> <ul style="list-style-type: none"> the foundations of the research design, including the use of multi-methodical approaches. the scientific-theoretical foundations and orientations of qualitative research methods. the experiences in the execution of a research project in team with the associated phases of design, selection of method, collection, preparation, analysis and interpretation of data, developing new theories. the reflection on the role of the researcher in the tradition of the "engaged scholarship". the specifics of publishing qualitative research. | independently and competently. |
| | PhDFC Field Course | |
| | In the "field course" in which varying subjects from different lectures, even guest lecturers are treated, students get deepened knowledge in these subjects to new research questions in business and management, economics and IS on a PhD-level. | Students get knowledge about new research questions in business and management, economics and IS. This knowledge is relevant for the application of research. Eventually they also learn about new or deepen their knowledge of relevant methods. |
| | PhDFC-S Field Course - Seminar | |
| 5 | In the "field course" in which varying subjects from different lectures, even guest lecturers are treated, students get deepened knowledge in these subjects to new research questions in business and management, economics and IS. Students have to work independently on these subjects. | Students get knowledge about new research questions in business and management, economics and IS. This knowledge is relevant for the application of research. Eventually they also learn about new or deepen their knowledge of relevant methods. Further they are educated to work scientifically on PhD-level. |
| | Learning outcomes: Academic: Students get deepened knowledge, important to conduct scientific research. For the specific learning outcomes, see above. | |
| 6 | Description of possible electives within the modules: The modules RES01 - RES04 can be absolved in the variants „RES01 – RES04 (-PhDStatFound /-PhDEcon /-PhDExp /-PhDWTh /-PhDSurRes /-PhDAdvMicro /-PhDAdvMacro /-PhDDCMT /-PhDAccTh /-PhDEmpTaxRes /-PhDPublish /-PhDAdvPubEco /-PhDAcadEng /-PhDEC /-PhDQualResMeth /-PhDFC /-PhDFC-S)“. | |
| 7 | Examination: Examinations for every part of the module | |
| 8 | Relevant Work: | |
| | Number and Type; Connection to Course | Duration |
| | Part of final mark in % | |
| | PhDStatFound Statistical Foundations: academic paper | 6 - 10 pages |
| 8 | PhDStatFound Statistical Foundations: written exam | 60 min. |
| | PhDEcon Econometrics (PhD): academic paper | 6 - 10 pages |
| 8 | | 60 % |
| | | 40 % |
| 8 | | 60 % |
| | | 60 % |

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| | PhDEcon Econometrics (PhD): written exam | 60 min. | 40 % |
| | PhDExp Experiments: a Reading assignments | approx. 8 x 30 Min. | 20 % |
| | PhDExp Experiments: b Software Project | up to 10 pages program code and explanations | 20 % |
| | PhDExp Experiments: c Literatur Project | 3 pages referee report | 20 % |
| | PhDExp Experiments: d Experiment proposal project | 5 - 10 pages paper + 30 min. presentation | 40 % |
| | PhDWTTh Philosophy of Science: 3 assignments | 3 x 2 - 3 pages | 100 % |
| | PhDSurRes Survey Research: written assignments (in group) + written exam | 10 - 12 pages + 60 min. | 100 % |
| | PhDAdvMicro Advanced Microeconomics: final written exam | 60 min. | 100 % |
| | PhDAdvMacro Advanced Macroeconomics: 3 assignments | 3 x 11 - 20 pages | 100 % |
| | PhDDCMT Dynamic Capital Market Theory: final written exam | 120 min. | 100 % |
| | PhDAccTh Accounting Theory: academic paper | 10 - 12 pages | 60 % |
| | PhDAccTh Accounting Theory: presentation and discussion | approx. 30 min. | 40 % |
| | PhDEmpTaxRes Empirical Tax Research academic paper | 10 - 12 pages | 60 % |
| | PhDEmpTaxRes Empirical Tax Research: presentation and discussion | approx. 30 min. | 40 % |
| | PhDPublish How to publish in leading international journals: academic paper | approx. 3 pages | 100 % |
| | PhDAdvPubEco Advanced Public Economics: final written exam | 60 min. | 100 % |
| | PhDAcadEng Academic English: report | 1200 - 1600 words | 100 % |
| | PhDEC Electronic Commerce: assignments (in group) | 2 x 10 pages | 40 % |
| | PhDEC Electronic Commerce: written exam | 90 min. | 60 % |
| | PhDQualResMeth Qualitative Research Methods: reflective research diary | 6 x 1 page | 40 % |
| | PhDQualResMeth Qualitative Research Methods: documentation of mini project (in group) | 5000 words | 60 % |
| | PhDFC Field Course: final written exam | 60 min. | 100 % |
| | PhDFC-S Field Course Seminar | 10 - 15 pages | 100 % |
| 9 | Study Work: Number and Type; Connection to Course | | |
| | | Duration | |

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| | none | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | |
| 11 | Weight of the module grade for the overall grade: 5% (6 of 120 CP) | |
| 12 | Module Prerequisites: Recommended: top master student, strong interest in research. | |
| 13 | Presence: Attendance of lectures/exercises is recommended. Attendance in seminars is mandatory. An attendance of 90% is required. | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Prof. Dr. Andreas Pfingsten | Department: School of Business and Economics |
| 16 | Misc.: | |

Master's Thesis (Business Administration)

| Module Title english: | | Master's Thesis (Business Administration) | | | | | | | | | | | | | | | |
|---------------------------------------|--|---|--|-------------------|--------------------------|---------------------------------------|----------|-------------------------|-----------------|-------------------|----------------|---|--------|-------------------------------|----|-------------|-----|
| Course Program: | | Master Business Administration PO2010 | | | | | | | | | | | | | | | |
| 1 | Module No: MA BWL | State: Compulsory | Language of Instruction: German and English | | | | | | | | | | | | | | |
| 2 | Turn: each term | Duration: 1 term | Semester: 4 | CP: 30 | Workload (h): 900 | | | | | | | | | | | | |
| 3 | Module Structure: <table><tr><th>No</th><th>Type</th><th>Course</th><th>CP</th><th>Presence (h + CH)</th><th>Self-Study (h)</th></tr><tr><td>1</td><td>Course</td><td>Preparation course and thesis</td><td>30</td><td>30 h (2 CH)</td><td>870</td></tr></table> | | | | | No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | 1 | Course | Preparation course and thesis | 30 | 30 h (2 CH) | 870 |
| No | Type | Course | CP | Presence (h + CH) | Self-Study (h) | | | | | | | | | | | | |
| 1 | Course | Preparation course and thesis | 30 | 30 h (2 CH) | 870 | | | | | | | | | | | | |
| 4 | Module Contents: Main topics and learning objectives: The preparation of the thesis is accompanied from a preparation course. With a clear focus on the preparation and the connecting challenges, students learn about the most important things concerning scientific research techniques. The preparation of the thesis includes researching and formulating the current state of research, the formulation of the research question and the development of scientifically based statements. The handling of the problem through adequate methods and techniques is concluded by a science-based judgement. | | | | | | | | | | | | | | | | |
| 5 | Learning outcomes: Academic: Students are able to deal with and solve a specific problem in their major in a limited time on the basis of deepened knowledge and the techniques and method of their profession. Students can produce a scientific paper independently. | | | | | | | | | | | | | | | | |
| 6 | Description of possible electives within the modules: none | | | | | | | | | | | | | | | | |
| 7 | Examination: Final Module Exam | | | | | | | | | | | | | | | | |
| 8 | Relevant Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th><th>Part of final mark in %</th></tr><tr><td>Master's thesis</td><td>45 - 80 pages</td><td>100 %</td></tr></table> | | | | | Number and Type; Connection to Course | Duration | Part of final mark in % | Master's thesis | 45 - 80 pages | 100 % | | | | | | |
| Number and Type; Connection to Course | Duration | Part of final mark in % | | | | | | | | | | | | | | | |
| Master's thesis | 45 - 80 pages | 100 % | | | | | | | | | | | | | | | |
| 9 | Study Work: <table><tr><th>Number and Type; Connection to Course</th><th>Duration</th></tr><tr><td>none</td><td></td></tr></table> | | | | | Number and Type; Connection to Course | Duration | none | | | | | | | | | |
| Number and Type; Connection to Course | Duration | | | | | | | | | | | | | | | | |
| none | | | | | | | | | | | | | | | | | |
| 10 | Prerequisites for Credit Points: The credit points will be granted after all relevant work and study work have been successfully completed. | | | | | | | | | | | | | | | | |
| 11 | Weight of the module grade for the overall grade: 25% (30 of 120 CP) | | | | | | | | | | | | | | | | |
| 12 | Module Prerequisites: | | | | | | | | | | | | | | | | |

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| | The student should have 60 CP when beginning to write the thesis. | |
| 13 | Presence: none | |
| 14 | Use of the module for other course programs: Master Business Administration | |
| 15 | Responsible Lecturer: Professor Dr. Hans-Jürgen Kirsch | Department: School of Business and Economics |
| 16 | Misc.: | |