Summer Semester 2024	
Elective Modules block offer (15-27 Jan 2024)	
Lean Startup Bootcamp	
Elective Modules in Q3 (29 Jan to 15 Mar 2024)	**Elective Modules in Q4 (25.03.-17.05.2024)**
Business Ethics	For Q4 modules, see next page
Econometrics	
Entrepreneurship	
Grundlagen des Unternehmensrechts (German only)	
International Monetary Economics	
Leadership	
Morals and Markets: Individual Decision Making and Social Interaction	
Negotiation	
Principles of Innovation Management	
Risk Management	
Supply Chain Management	
Trading and Sales	

List of Electives in Q4 in summer semester 2024

1. Choose **ONE** of the module

2. Select up to three modules within that module group (only one module group can be selected)

Marketing	Consumer Behaviour	Market Intelligence	Marketing Strategy
Sustainability	The Ethics of Sustainability	The Economics of Sustainability	Rethinking Business and Society – Transformation through Sust. Mgmt.
Banking & Finance	Money & Banking	Financial Markets	Mergers & Acquisitions
Consulting & Finance	Foundations of Consulting	Accounting and the Business Environment	Accounting and Capital Markets
Information Systems Engineering*	Database Systems and Data Management	Information & Architecture Management	Systems Development
Strukturierung von Transaktionen (German only)	Gesellschafts- und Kapitalrecht	Steuerliche Aspekte bei Transaktionen	Bilanzierung von M&A Transaktionen

* You must have advanced knowledge in Python to participate in these modules

Elective Modules in Q3

Lean Startup Bootcamp [MGT72768]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Ben Josef, Arie</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">-</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Elective Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
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<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">REQUIRED: The Lean Startup Bootcamp (LSB) requires all students to attend on each of the 6 bootcamp days for maximum learning. LSB also is a high-intensity format that requires students to participate during the lecture, share progress of their startups during class, and willingness to work extra hours until late in the night during course days, as well as in between the two 3-day parts of the module. NOT REQUIRED: Students do not have to bring their own startup idea (in case students do have an existing idea and want to work on it during LSB they can let the module coordinator know prior to the first class). Existing teams are welcome, but having a team prior to class is not required. We will build teams during the first day. There is no required pre-reading.</td></tr>
</table>

Content	The module "**Lean Startup Bootcamp (LSB) - From ideation to Launch"** is about launching a Startup! WHAT LSB IS: • **Launching a startup**: In just 6 (very intense) days, students will be teamed up in entrepreneurial teams, ideate a B2C solution to an existing problem, create the value proposition, build a first landing-page MVP (Minimum Viable Product) that will go live in the www, design and setup A/B-tests, create Facebook/Google ad campaigns to get traffic on your website etc. • **Stepping out of your comfort zone:** Learning from market feedback (you might be asked to go out and acquire your first customers) and act upon their feedback. • **Learning from real entrepreneurial stories:** The module coordinator has extensive experience in launching and commercializing innovative startups and will share several business cases from his past. • **The entrepreneurial mindset:** On successful completion of this module, students will have a thorough comprehension about entrepreneurship requiring action and being active. They will have an understanding that entrepreneurship is a soft-skill, a mindset, and a reference of acting, which will help them in any future career (starting companies, consulting, corporate, etc.). • **The first step to get Venture Capital**: Students will acquire the knowledge about the Venture Capital industry, and what it takes to get your startup funded. **Your startup landing-page will be "live" and attract real customers at the end of LSB!** WHAT LSB IS NOT: • **It is not about writing a business plan**: We will create a simple financial model in Excel. • **It is not about B2B startups:** The module will cover the knowledge about B2B startups as well, but the startups we will launch during this module will have to target people, not businesses, in order to see the first results during the course of the module.

Your Module Coordinator – Arie Ben Josef

Dr. Arie Ben Josef is the former Head of Consulting Services at Greentec Capital Partners (GCP), a Frankfurt-based VC fund investing in African start-ups and SMEs, combining social and environmental impact with financial success. During his time at GCP, he was in charge of consulting and strategic advisory services provided to startups under various programs, bringing into play his extensive experience in identifying, evaluating and nurturing innovative start-up companies, leading them from concept to commercialization.

Arie is leveraging over 25 years of managerial experience gained in the Israeli start-up ecosystem, where he held a variety of executive positions, focusing on healthcare and medical technologies. He served as VP Corporate Affairs with X-Technologies Inc. (acquired by Guidant Corp. in 2003) and as the US Medical Director of Itamar Medical, a formerly Nasdaq-traded Israeli medical-device company (NASDAQ: ITMR), acquired by ZOLL Medical Corp. in 2021. After being appointed CEO of ETView Medical, an airway management device startup, he took the company from the governmental incubator where it was founded all the way to become a publicly-traded company, and led it through 3 consecutive public offerings at the Tel Aviv Stock Exchange (TASE). In 2014, he joined NGT3, an international micro-VC fund operating a technological incubator in Nazareth, Israel. As CTO & Business Development Director at NGT3, he oversaw the foundation and investment in 9 new medical start-up companies and the venture building activities of NGT3's 13 portfolio companies.

Dr. Ben Josef is a graduate of the MBA for Science & Technology program at Queen's University, Ontario, Canada, holds a DMD degree in dental medicine, a MSc. degree in Basic Dental Science and a LL.B. degree in law. He has been lecturing at Frankfurt School of Finance & Management since 2018, teaching Entrepreneurship and Innovation Management and guiding MBA students in their Master Theses, as well as in their first steps as entrepreneurs.

Intended Learning Outcomes	• This course aims to provide students with an **understanding of the entrepreneurial process** and the various concepts, practices, and tools used in the entrepreneurial arena. • The course has a strong focus on gaining experiences in entrepreneurial practice. You will **develop an entrepreneurial mindset**, which should serve you well in whatever career you choose. • **Stepping out of your comfort zone**: One of the main reasons why entrepreneurs fail, is because they did not test their ideas early enough, i.e. they did not force themselves to expose their ideas to reality. Thus this course is about learning how to avoid this trap. We will gain experience not in planning how to start a firm, but in practicing the things needed to be a successful entrepreneur. • A primary focus of this class will be gaining experience in the **practices needed to develop a venture business model**. This will require a lot of field work such as **conducting experiments** to test aspects of the model, talking to potential customers to better understand their needs and talking to potential partners to set up your business. • Beyond entrepreneurship, the skills you pick up in the course are **core competencies** for doing business in consulting, investment and for industry jobs.
Forms of teaching, methods and support	The main task of the class is to develop and test a business idea, thus gaining key skills that are relevant for entrepreneurs but which can also be applied to the wider business context. The class is **heavily activity based**, with i**n class exercises and team work**. The main objective of the class is a group project of developing a business model for an entrepreneurial idea, which has to solve a real-world problem. Your startup idea will go “live” within the module period, including building a landing-page, building an advertising campaign, and winning the first customers. The module coordinator will share his own real-world experiences from launching and exiting startups, as well as getting startups financed.
Type of Assessment(s) and performance	

Type of examination	Duration or length	Performance Points	Due date or date of exam
Group project - launching your startup*	10 plus slides	100	Last Day of Module
Individual assignment**	500 words	20	Last Day of Module

Recommended Literature	There is no required prior reading for this class.

Module Structure	The class is structured according to the phases of a start-up: • Problem identification & solution ideation • Team building; the human aspect of entrepreneurship • Launching, testing and measuring • Funding
Usability in other Modules/Programmes	Students will develop an entrepreneurial mindset, which should serve them in any management course / career they choose.
Last Approval Date	2023/11/07

Business Ethics [PHI71414]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Moshtagh Khorasani, Manouchehr</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
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<tr><td colspan="2">Prerequisites</td><td colspan="4">Principles of Management</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">**1. The Basics of Ethics**
• Basic issues, examples and arguments of business ethics (i.e. shareholder vs. stakeholder approaches)
• The ethics of the market
• Social responsibility, ethics and morals

2. Ethical Reasoning and Frameworks
• Principle-based ethics, consequentialist, virtue-based and care ethics as a framework for business ethics
• The importance of ethical behavior in business

3. Application and case studies
• Debate
• Integration of students' opinions via active participationCase studies in business ethics</td></tr>
</table>

<table>
<tr><td>Intended Learning Outcomes</td><td>*Knowledge:*
On successful completion of this module, students will have a thorough comprehension of general ethical positions as well as characteristics of ethical problems. They will have an understanding of fundamental approaches and diverse methods of ethical codes, purpose of ethics and objectivity of ethics in decision-making processes in business. They can:
• Describe corporate social responsibility, ethics and morals
• Identify basic methods of ethical codes such as deontological, utilitarian, value-based and feminist ethics, reflective equilibrium, etc. in business context
• Outline the different aspects and dimensions of ethics and apply them to case-studies in business

Skills:
On successful completion of this module, students will have the proven ability to search for a wide range of ethical approaches incorporating a specific ethical problem at hand, i.e. they can:
• Discuss the difference between questions of fact and questions of normative ethics
• Analyze practices with respect to their impact on individual dimensions of rational choice
• Deal with conflicts of norms that as a matter of fact are socially prevailing – whether shared by themselves or not
• Assess evidence about the mechanics of ethical dispute and reputation and make rational choices

Competencies:
On successful completion of this module, students can take responsibility for working out a defensible solution that incorporates their knowledge of general ethical considerations, their understanding of what would be sustainable, specifics of a case and the culture in which they operate, i.e. they can:
• Tackle problems in a clear-sighted and logical fashion
• Defend their opinions by using reasoned arguments
• Work strategically - planning and reflecting upon wider societal issues when making managerial decisions</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Lecture, debate, presentations and case-studies</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><th>Type of examination</th><th>Duration or length</th><th>Performance Points</th><th>Due date or date of exam</th></tr>
<tr><td>Written Exam</td><td>80 minutes</td><td>80</td><td>Exam week</td></tr>
<tr><td>In-class presentation & short text (commented slides)</td><td></td><td>40</td><td>During the module</td></tr>
</table>
</td></tr>
</table>

Recommended Literature	Part 1 and 2 Part 3 • Alexander, Larry; Moore, Michael (2016): Deontological Ethics. With assistance of Edward N. Zalta. Edited by Metaphysics Research Lab, Stanford University (The Stanford Encyclopedia of Philosophy). Available online at https://plato.stanford.edu/archives/win2016/entries/ethics-deontological/, updated on Winter 2016. • Awad, E., Dsouza, S., Kim, R., Schulz, J., Henrich, J., Shariff, A., et al. (2018). The Moral Machine experiment. *Nature, 563*(7729), 59–64. • Bazerman, Max H.; Gino, Francesca; Shu, Lisa L.; Tsay, Chia-Jung (2011b): Joint Evaluation as a Real-World Tool for Managing Emotional Assessments of Morality. In *Emotion Review* 3 (3), p. 290. Available online at http://search.ebscohost.com/login.aspx?direct=true&db=edb&AN=62030422&site=eds-live&scope=site. • Bocchiaro, Piero; Zamperini, Adriano (2012): Conformity, obedience, disobedience: The power of the situation. In : Psychology-Selected Papers: IntechOpen. • Bowden, Peter (2005). Virtue ethics, Aristotle and organisational behaviour. *Australian Association for Professional and Applied Ethics 12th Annual Conference* 28–30 September 2005, Adelaide. • Brenda Green, Brenda (2012). Applying Feminist Ethics of Care to Nursing Practice, *J Nurs Care* 2012, 1:3 • Bucciarelli, Monica, Sangeet Khemlani and P. N. Johnson-Laird (2008). The psychology of moral reasoning, *Judgment and Decision Making*, Vol. 3, No. 2, February 2008, pp. 121–139 • Chaudhary, Priyanka and Vijeta Soni (2013). A Utilitarian Perspective on Business Ethics. *IOSR Journal Of Humanities And Social Science (IOSR-JHSS)* Volume 14, Issue 5 (Sep. - Oct. 2013), PP 75-80 • Crossan, M., Mazutis, D., & Seijts, G. (2013). In Search of Virtue: The Role of Virtues, Values and Character Strengths in Ethical Decision Making. *Journal of Business Ethics, 113*(4), 567–581. • Driver, Julia (2014): The History of Utilitarianism. With assistance of Edward N. Zalta (The Stanford Encyclopedia of Philosophy). Available online at https://plato.stanford.edu/archives/win2014/entries/utilitarianism-history/. • Green, Brenda (2012). Applying Feminist Ethics of Care to Nursing Practice , J Nurs Care 1:111. doi:10.4172/2167-1168.1000111. • Hursthouse, Rosalind (1999). Virtue Ethics and Human Nature, Hume Studies Volume XXV, Number 1 and 2 (April/November, 1999) 67-82 • Marques, Joan (2015). Universalism and Utilitarianism: An Evaluation of Two Popular Moral Theories in Business Decision Making, *The Journal of Values-Based Leadership*, Volume 8, Issue 2 *Summer/Fall 2015* Article 3

	• Quinn, Warren S. (1989). Actions, Intentions, and Consequences: The Doctrine of Double Effect, *Philosophy and Public Affairs*, Vol. 18, No. 4. (Autumn, 1989), pp. 334-351 • Raz, Joseph (2014).The Obligation to Obey: Revision and Tradition, Notre Dame Journal of Law, Ethics & Public Policy, Article 10, Februray 2014, Vol. 1, Issue 1 Symposium on Law and Morality, pp. 138-155 • Robert, Frank (2007). The Status of Moral Emotions in Consequentialist Moral Reasoning, Paul J. Zak (ed.), Moral Markets: The Critical Role of Values in the Economy, New Jersey: Princeton University Press • Schwartz, M. (2001): The Nature of the Relationship between Corporate Codes of Ethics and Behaviour. In *Journal of Business Ethics* 32 (3), pp. 247–262. Available online at http://www.jstor.org/stable/25074572. • Case studies will be provided in the seminar
Module Structure	The module Ethics delivers knowledge about basic ethical issues and their relation to prudential considerations of business. It discusses the role of individuals in making ethical decisions, differentiating between different ethical approaches and methods. Obedience and conformity, the ethical standing of markets, and the importance of ethical behavior are addressed. It will introduce different methods of ethical frameworks and how they are reflected in business.
Usability in other Modules/Programmes	Concentration modules, Master's Thesis
Last Approval Date	2023/11/07

Econometrics [FIN60115]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Vecer, Jan</td></tr>
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<tr><td colspan="2">Prerequisites</td><td colspan="4">Mathematics, Statistics and Probability</td></tr>
</table>

Content	This module will cover intermediary and advanced econometrics including: Review of probability and statistics: • Probability distributions (both discrete and continuous) • Expectation, variance and covariance • Law of large numbers • Central limit theorem • Statistical estimation, confidence intervals • Frequentist versus Bayesian approach to statistics Classical linear regression models (both simple and multiple regression): • Properties of the ordinary least squares estimator • T-test • F-test Diagnostic tests for linear regression: • Non-linearity tests • Ramsey's RESET • Heteroscedasticity tests • Stability of parameters • Normality of residual • Durbin-Watson: autocorrelation of residuals • Multicolinearity • Principal components Time series modeling and forecasting: • Moving average processes • Autoregressive processes • Forecasting • Vector autoregressive models Volatility and correlation: • GARCH models Limited dependent variable models: • Logit • Probit All concepts are illustrated on real data sets using programming language Python.

Intended Learning Outcomes	**Knowledge:** On successful completion of the module, students will have a thorough comprehension of econometric theory, methods and concepts, meaning they • comprehend the underlying principles of probability and statistics • explain the functioning and scope of application for classical linear regression and time series and panel data analysis • identify and understand appropriate diagnostic tests for linear regression • can study data and implement their own models in major programming languages such as Python **Skills:** On successful completion of the module, students will have the proven ability to apply general econometric principles with a special focus on economic and financial models, i.e. they can • apply econometric techniques to examples and cases from practice. • execute diagnostic tests for linear regression • interpret the econometric results based on real data sets • implement econometric models in Python (major programming language) **Competencies:** The combination of theoretical knowledge and application to economic and financial cases enables students to critically evaluate the predictive powers of different explanatory variables. They also gain computer competence to study large data sets.
Forms of teaching, methods and support	Lecture with integrated worked examples and economic and financial applications. Examples are illustrated in programming language Python.
Type of Assessment(s) and performance	Type of examination: One group project; Duration or length: –; Performance points: 120; Due date or date of exam: During semester
Recommended Literature	Wooldridge, Jeffrey (2019): Introductory Econometrics: A Modern Approach (Upper Level Economics Titles), 7th Edition Heiss, Florian and Brunner, Daniel (2020): Using Python for Introductory Econometrics
Module Structure	This course covers widely used econometric techniques such as the classical linear regression model, time series analysis and panel data analysis. Students learn the theory of these topics, they are provided with real data to apply these techniques, and they are confronted with real data to interpret the econometric results.
Usability in other Modules/Programmes	Bachelor Thesis
Last Approval Date	2023/10/18

Type of Assessment(s) and performance:

Type of examination	Duration or length	Performance points	Due date or date of exam
One group project		120	During semester

Entrepreneurship [MGT70934]

Module Coordinator		Amigoni, Gaja			
Programme(s)		Bachelor of Science			
Term		6th semester			
Module Duration		1 Semester			
Compulsory/Elective Module		Concentration Module			
Credits:		6			
Frequency		Annually			
Language		English			
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		No particular prerequisites.			

Content	This course provides an environment in which students can experience many of the aspects of being an entrepreneur. It aims to provide students with an understanding of the entrepreneurial process and the various concepts, practices, and tools used in the entrepreneurial arena. The course has a strong focus on gaining experiences in entrepreneurial practice. I hope you will develop an entrepreneurial mindset, which should serve you well in whatever career you chose. One of the main reasons why entrepreneurs fail, is because they did not test their ideas early enough; they did not force themselves to expose their ideas to reality. Thus this course is about learning how to avoid this trap. We will gain experience not in planning how to start a firm but in practicing the things needed to be a successful entrepreneur. The resulting skills will benefit you not only if you want to start new ventures but also with new project in existing organizations. Beyond entrepreneurship, the skills you pick up in the course are core competencies for doing business in consulting, investment banking and for industry jobs. A primary focus of this class will be gaining experience in the practices needed to develop a venture business model. This will require a lot of field work such as conducting experiments to test aspects of the model, talking to potential customers to better understand their needs and talking to potential partners to set up your business. What the class is not about: This course is about learning the practice of being an entrepreneur. It is not about planning, it is about acting: It will not teach you how to write a business plan, it is not about how to get venture capital funding or how to analyze start-ups. The course cannot be successfully completed by only doing research in the library.

Intended Learning Outcomes	Knowledge: On successful completion of this module, students will have a thorough comprehension that entrepreneurship requires being active; they will have an understanding of the practice of entrepreneurship. Skills: On successful completion of this module, students will have practiced many of the necessary skills needed to start entrepreneurial projects and companies. Skills such as: - Refining ideas - Testing assumptions that underlie an idea - Talking to potential customers, getting feedback about entrepreneurial ideas - Creating experiments to test aspects of a business model - Drawing conclusions from experimental data - Testing ideas in the real world - Prioritizing and synthesizing work Competence: On successful completion of this module, students can apply the skills described above.
Forms of teaching, methods and support	*The main task of the class is to develop and test a business idea, thus gaining key skills that are relevant for entrepreneurs but which can also be applied to the wider business context. The class is heavily activity based, with in class exercises, flipped classrooms and team work. The main objective of the class is a group project to develop a business model for an entrepreneurial idea.*
Type of Assessment(s) and performance	see table below
Recommended Literature	No obligatory text book readings are required. Further readings of case studies or articles to be discusses in class will be assigned prior to each relevant classs in which they will be discussed.
Module Structure	Over the course of the semester we will cover the main elements of entrepreneurship through the combination of lectures, in-class exercises, independent reading of case studies and articles followed by class analysis and discussion, as well as other forms of supervised learning.
Usability in other Modules/Programmes	Relevant for a module that requires entrepreneurial skills.
Last Approval Date	2023/11/07

Type of examination	Duration or length	Performance points	Due date or date of exam
Group Project & Presentation		75 points	Last day of the course
Course Final Exam	45 Minutes	45 points	Exam week

Grundlagen des Unternehmensrechts
[LAW60116]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Redenius-Hövermann, Julia</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
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<tr><td colspan="2">Prerequisites</td><td colspan="4">Keine.</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">Im SoSe 2023 werden während der Vorlesung (die zum Teil im blended learning Format stattfindet) die folgenden Rechtsgebiete, auch anhand von Übungsfällen, behandelt:
1. Grundlagen des Handelsrechts: Kaufmann, Firma, Vertretung des Kaufmanns, Handelsregisterpublizität, Handelskauf
2. Grundlagen des Gesellschaftsrechts: Personen- und Kapitalgesellschaften
3. Corporate Governance: Rechte und Pflichten, Haftung der Gesellschafter/Organe, Organe der verschiedenen Gesellschaftsformen
4. Grundlagen des Umwandlungsrechts
5. Grundlagen des Insolvenzrechts</td></tr>
</table>

<table>
<tr><td>Intended Learning Outcomes</td><td>Kenntnisse:
Nach erfolgreichem Abschluss des Moduls, kennen die Studierenden die Grundlagen des Unternehmensrechts. Sie sind in der Lage:
• Handelsrechtliche Grundlagen zu erläutern;
• Unternehmensformen (in ihrer Organisation und Finanzierung) zu unterscheiden und zu entscheiden, welche Unternehmensform sich am besten für einen Sachverhalt eignet. Auch können sie die verschiedenen Haftungsformen der Gesellschafter und Geschäftsleiter erläutern;
• Umwandlungsarten darzustellen und zu entscheiden, welche Art am besten für einen Sachverhalt geeignet ist.
• Handelsrechtliche Sachverhalte (Kaufmann, Firma, Registerpublizität) zu unterscheiden;
• insolvenzrechtliche Fragen zu verstehen, und insb. die verschieden Insolvenzarten und Insolvenzverfahren zu unterscheiden;
• auch werden die verfahrensrechtlichen Grundlagen dargestellt.
Fertigkeiten:
Nach erfolgreichem Abschluss des Moduls, können die Studierenden die Grundlagen des Unternehmensrechts anwenden, sie sind in der Lage:
• kleinere unternehmensrechtliche Sachverhalte zu bearbeiten
• unternehmensrechtliche Gesetzestexte auszulegen
Kompetenzen:
Nach erfolgreichem Abschluss des Moduls, sind die Studenten in der Lage:
• unternehmensrechtliche Sachverhalte zu analysieren und zu verstehen.
• unternehmensrechtliche Sachverhalte mit Rechtsanwälten und Unternehmensjuristen zu diskutieren.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Die Vorlesung besteht aus einer Einführung in die verschiedenen Themengebiete, kleinere Übungsfälle werden besprochen, Einblicke aus der Praxis werden gewährt. Die Ausarbeitung soll das Wissen festigen und das Verfassen der Bachelorarbeit vorbereiten.</td></tr>
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<tr><td>Zwischenprüfung</td><td></td><td>50</td><td>Während des Semesters</td></tr>
<tr><td>Schriftliche Prüfung</td><td></td><td>70</td><td>Prüfungswoche</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
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</td></tr>
<tr><td>Recommended Literature</td><td>•Foerste, Insolvenzrecht, 2014
•Grunewald, Gesellschaftsrecht, 2019
•Kindl, Gesellschaftsrecht, 2011
•Kraft/Redenius, Umwandlungsrecht, 2015
•Langenbucher, Aktien- und Kapitalmarktrecht, 2018
•Mock, Gesellschaftsrecht, 2015</td></tr>
<tr><td>Module Structure</td><td></td></tr>
</table>

Usability in other Modules/Programmes	BA-Thesis; M&A/Banken/Beratung
Last Approval Date	2023/10/02

International Monetary Economics
[ECO71209]

Module Coordinator		Giamattei, Marcus			
Programme(s)		Bachelor of Science			
Term		6th semester			
Module Duration		1 Semester			
Compulsory/Elective Module		Elective Module			
Credits:		6			
Frequency		Annually			
Language		English			
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		Macroeconomics			
Content		What policies and variables affect the exchange rate, and can we forecast its development? In which currency should international traders invoice goods and financial transactions? Does foreign investment stimulate the economy? How should policymakers deal with a current account deficit? Is openness (to trade and finance) good? What roles should central banks and fiscal policy obtain, and might international relationships impede these? Do capital controls make sense? Starting with the balance of payments and models of purchasing power parity, interest rate parity, foreign exchange market and a Keynesian consensus model of an open economy, the effects of economic policy measures and disturbances are examined under constant and variable inflation. Various exchange rate regimes are addressed, overshooting, original sin, credit risk, and international financial architecture issues. The models are enriched by case studies, interactive classroom games using classEx and empirical methods.			

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge: Students will acquire foundational knowledge about key concepts in the field. They will develop a comprehensive understanding of:
• The Balance of Payments and its significance in international economics.
• Fundamental models such as Purchasing Power Parity, Interest Rate Parity, the Foreign Exchange Market, and the Keynesian Consensus Model for an open economy.
• The effects of economic policy measures and disturbances under both constant and variable inflation conditions.
Skills: Throughout the course, students will develop practical skills that enable them to apply their knowledge effectively. They will be able to:
• Analyze and interpret the implications of economic policy measures and disturbances in different inflation scenarios.
• Evaluate the strengths and weaknesses of various exchange rate regimes.
• Apply models and theories to real-world situations through case studies.
Competencies: They will be able to:
• proficiently analyze and interpret the effects of different economic policy measures and exchange rate regimes.
• effectively apply theoretical models to real-world scenarios, enhancing their analytical abilities.
• gather and analyze data about central measures like exchange rates, inflation rates, interest rates and central bank balance sheets.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Lecture with assignments and case studies. With the help of classEx interactive teaching forms are integrated.</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td><table><tr><td>Type of Assessment</td><td>Duration</td><td>Performance Points</td><td>Due Date or Date of Exam</td></tr><tr><td>Written Exam</td><td>120 minutes</td><td>120</td><td>Exam week</td></tr></table></td></tr>
<tr><td>Recommended Literature</td><td>Graf Lamsbdorff and Giamattei (2023) International Monetary Economics: Lectures in Economics.
The book will be sold at cost at the beginning of the semester.

Further literature:
Krugman, P.R., M. Obstfeld and M. Melitz (2018), International Economics: Theory and Policy, 11th international edition.
Isard, P. (1995), Exchange Rate Economics, Cambridge University Press</td></tr>
<tr><td>Module Structure</td><td>The following topics will be covered:
1. Accounting in an Open Economy
2. Purchasing Power Parity
3. Capital Mobility and Interest Rate Parities
4. Open Economy with Constant Inflation
5. Open Economy with Variable Inflation
6. International Financial Architecture</td></tr>
</table>

Usability in other Modules/Programmes	The course is complementary to an course in International Trade.
Last Approval Date	2023/09/19

Leadership [SOC60223]

Module Coordinator	Aktay, Basak				
Programme(s)	Bachelor of Science				
Term	6th semester				
Module Duration	1 Semester				
Compulsory/Elective Module	Concentration Module				
Credits:	6				
Frequency	Annually				
Language	English				
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		None			

Content	Strong leadership is essential to individual and organisational growth and success. The goal of this course is to lay a strong foundation for building and leading high-performing teams. The students will receive a set of strategies and techniques to identify their personal leadership styles and will be able to apply the theoretical knowledge gathered in this course in practice. • In the first module of the course major leadership theories, concepts, and research findings will be examined in depth and elaborated in a multitude of case studies. • In the second module, emotional intelligence, personality traits, perception, and decision-making will be studied from an individual perspective. Students will be able to conduct assessments to identify their personality traits and reflect on their personality characteristics paving the way for authentic leadership. • The third module will focus on group-level concepts and models that are critical to building high-performing teams, such as group formation, motivation, power, and conflict management. • Finally, the course will observe current theories and frameworks to explore leadership in today's dynamic and uncertain business environment, considering digital transformation, globalisation, diverse teams, and the ever-changing challenges brought on by rapid innovation. Many case studies involving extensive in-class group work, and a group assignment on the analysis of a specific selected leader will be incorporated into the course. In this highly interactive course, the students are expected to contribute actively during the classes on the several topics studied.
Intended Learning Outcomes	After completing the Leadership module, students will be able to: • comprehend key leadership concepts • distinguish between leadership styles • get an insight of their own personality characteristics that could impact their leadership style • recognize and implement effective leadership principles at the individual level • comprehend key concepts in group dynamics • understand the factors that influence motivation, power, and conflict management. • analyse and evaluate current leadership paradigms. • present their opinions and ideas in front of an audience
Forms of teaching, methods and support	• Strong in-class participation • Self-assessment • Team assignments and presentations Active involvement in class as well as openness to bring in and reflect own experiences are key for the student’s individual development.

<table>
<tr><td>Type of Assessment(s) and performance</td><td>

Type of examination	Duration or length	Performance Points	Due date
Final exam	60 min	60	Exam Week
Team assignments and presentations	25-30 minutes	60	End of course

</td></tr>
<tr><td>Recommended Literature</td><td>

- Robbins, Stephen P. / Judge, Timothy A. (2019): Organizational behavior, 18th edition, Pearson. (or 17th edition 2018)
- Northouse, Peter G. (2018): Leadership – Theory & Practice, 8th edition, Sage. (or 7th edition)

All other reading or case material will be provided.</td></tr>
<tr><td>Module Structure</td><td><u>Topics covered</u>
Theory of Leadership (3 sessions)
Leadership – Individual Level (2 sessions)
Leadership – Group Level (2 sessions)
Leadership in Modern Global Business Environment (1 session)
Group Assignment (2 sessions)
Course Review (1 session)</td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>Useful for any further modules with the focus on management and organisational behaviour</td></tr>
<tr><td>Last Approval Date</td><td>2023/11/07</td></tr>
</table>

Morals and Markets: Individual Decision Making and Social Interaction [SOC60154]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Giamattei, Marcus</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Elective Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Microeconomics (mandatory), Behavioral Economics (optional).</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">This course aims at highlighting how economic and moral decision making intersect in various ways. The course will discuss experimental studies from psychology and economics on the importance of morality for economic decision making and how individual moral preferences are aggregated in markets. Topics include intuition in moral judgments, diffusion of responsibility, self-serving bias, crowding-out, diffusion of responsibility, self-serving bias, replacement logic, pivotality, and others. Finally, the concepts will be applied to topics like intermediaries and conflicts of interests.

Students learn how to deal with terminology and literature relevant to ethics and economics, as well as how to engage in independent, argumentation-based discussion. They reproduce experimental findings in class to allow for an experience-based, in-depth discussion of the results.</td></tr>
</table>

Intended Learning Outcomes	**Knowledge:** Students will acquire foundational knowledge about key concepts in the field. They will develop a comprehensive understanding of: • Moral vs. economic costs of decision making • Moral preferences and aggregation in markets • Theories of moral and economic decision making **Skills:** Throughout the course, students will develop practical skills that enable them to apply their knowledge effectively. They will be able to: • Analyze and interpret the implications of observed individual behavior and behavior in markets • Evaluate the strengths and weaknesses of various explanation models. • Apply models and experimental resutls to real-world situations. **Competencies:** They will be able to: • proficiently analyze and interpret the effects of morality on economic decision making. • effectively apply theoretical models to real-world scenarios, enhancing their analytical abilities. • gather and analyze experimental data about decision making.
Forms of teaching, methods and support	Interactive Seminar
Type of Assessment(s) and performance	
Recommended Literature	Papers for each topic will be provided at the start of the class.
Module Structure	The following topics will be covered: 1. Moral intuition 2. Bystander effect 3. Replacement logic 4. Pivotality 5. Priming 6. Self-Serving Bias 7. Other-regarding Expectations 8. Hiding behind Procedures 9. Hiding behind Ambiguity 10. Hiding behind Others 11. Intermediaries 12. Conflicts of Interest.
Usability in other Modules/Programmes	keine
Last Approval Date	2023/10/18

Negotiation [SOC60148]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Parker, Michael</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Elective Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">none</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">We negotiate constantly in our lives – with friends and family, our partners but obviously also in a business context. In this module, students will learn the basic concepts and frameworks of negotiation.

Special situations, such as negotiating in an intercultural context and in circumstances of conflict, will also play a role.</td></tr>
<tr><td colspan="2">Intended Learning Outcomes</td><td colspan="4">Knowledge:
On successful completion of this module, students
• know different frameworks for negotiation
• are aware of important cognitive and emotional factors that influence negotiations

Skills:
On successful completion of this module, students can
• analyze a negotiation situation and identify different positions and interests
• clarify their interests and define options
• conduct negotiations in a productive way

Competencies:
On successful completion of this module, students can
• lead negotiations to mutually successful outcomes</td></tr>
</table>

Forms of teaching, methods and support	Through lectures, exercises and simulations students will grasp how biases influence our perception and how we can apply different strategies to negotiate successfully.
Type of Assessment(s) and performance	<table><tr><td>Type of examination</td><td>Duration or length</td><td>Performance Points</td><td>Due date or date of exam</td></tr><tr><td>Final Exam</td><td>60 minutes</td><td>60</td><td>Exam Week</td></tr><tr><td>Case study and presentation</td><td></td><td>30</td><td>In class</td></tr><tr><td>Participation simulation/exercises</td><td></td><td>30</td><td>In class</td></tr></table>
Recommended Literature	**Required Readings** **Negotiation,** 9th ed. Roy Lewicki, David Saunders and Bruce Barry **Getting to Yes** by Roger Fisher, William Ury and Bruce Patton **Split the Pie: A Radical New Way to Negotiate** by Barry Nalebuff **Bargaining for Advantage: Negotiation Strategies for Reasonable People** by G. Richard Shell **Women Don't Ask: The High Cost of Avoiding Negotiation—and Positive Strategies for Change** by Linda Babcock and Sarah Laschever **Recommended** **Negotiating the Nonnegotiable: how to Resolve Your Most Emotionally Charged Conflicts** by Daniel Shapiro **Negotiating the Impossible** by Deepak Malhotra N**egotiating Rationally** by Max Bazerman and Margaret A. Neale **Negotiation Genius: How to Overcome Obstacles and Achieve Brilliant Results at the Bargaining Table and Beyond** by Deepak Malhotra and Max Bazerman.
Module Structure	Class sessions will aim at combining theory and praxis.
Usability in other Modules/Programmes	none

Last Approval Date	2023/11/07

Principles of Innovation Management
[MGT71800]

Module Coordinator		Amigoni, Gaja			
Programme(s)		Bachelor of Science			
Term		6th semester			
Module Duration		-			
Compulsory/Elective Module		Concentration Module			
Credits:		6			
Frequency		Annually			
Language		English			
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		This Innovation Management module is offered at an advanced stage of the Bachelor program. Consequently, students are expected to have a good understanding of the business environment and core elements (strategy, marketing, finance, etc.) as well as understanding of firm´s structures, organization and operations. There are, however, no formal preliminary entry requirements for this module.			

Content	The module aims to provide students with basic concepts and awareness in innovation management and an understanding of the challenges and opportunities, which small and large firms face in relation to it. In today's rapidly changing business environment, firms can only survive if they regularly innovate - developing new products and successfully introducing them into the market. In this module, we will focus on the practices and processes that managers use to do so in order to manage innovation effectively. We will approach innovation issues from the entrepreneur and manager's perspectives. As building an organization that can continuously generate and commercialize innovations is one of the core concerns of both entrepreneurs and top management, any leader should be conversant with the leading thinking on innovation and should not leave this challenge to the R&D function within its organization alone. The module will deliberately move between strategic issues (what should you do?) and organizational and managerial issues (how should you get it done?). The course is designed in this manner as it is grounded in the belief that it is particularly dangerous to separate strategy from implementation (the "why" from the "how") when innovation is the issue, because having a great idea is worth little or nothing if a firm cannot figure out how to commercialize or monetize that idea. More specifically, we will cover topics which can be classified into 3 categories: 1. **Exploring** innovations - the processes used to explore innovations along the technology, market and strategy dimensions as the innovation moves from idea to market 2. **Executing** innovations — the structures and incentives organizations must put into place to effectively allow talented individuals to execute innovation processes 3. **Exploiting** innovations — the strategies that a firm must consider to most effectively exploit the value of their innovation

Intended Learning Outcomes	**Knowledge:** On successful completion of this module, students will be familiar with the core concepts of innovation management, i.e. they can: • Understand different techniques of innovation management • Analyze companies' innovation related activities and processes • Critically discuss a firm's need to have a strategic and integratedapproach to be able to successfully manage innovation **Skills:** On successful completion of this module, students can: • Apply the core concepts of innovation management directly to real world situations • Understand the strategies most effective for exploiting innovations, and, as a result, analyze and compare innovation strategies of successful firms • Identify, evaluate, and resolve a variety of issues relating to poor innovative performance in large firms as well as entrepreneurial firms **Competencies:** On successful completion of this module, students are able to: • Implement innovation management concepts independently in theirprofessional activities • Critically examine the potential of the innovation management concepts and techniques with which they may deal in the future • Analyze complex innovation processes in firms both internally and externally
Forms of teaching, methods and support	In-class teaching will be based on interactive lectures and discussions, case studies, and reading materials which may be assigned prior to the specific class. The main objective of the class is to analyze how firms cope with the need to innovate, what strategies and processes they apply in order to do so, and whether these strategies and processes are effective. This objective would be met through team work on both a group project and group presentations in which students will apply the concepts, tools and frameworks covered in class.
Type of Assessment(s) and performance	

Type of examination	Duration or length	Performance points	Due date or date of exam
Group Project Unveiling firm's innovation strategy		75 points	Last day of the course
Course exam and/or quizzes	45 Minutes	45 points	Exam week

Recommended Literature	The following is a suggested background reading: • Schilling, M. A., & Shankar, R. (2019). *Strategic management of technological innovation*. McGraw-Hill Education. • Tidd, J., & Bessant, J. R. (2020). *Managing innovation: integrating technological, market and organizational change*. John Wiley & Sons. • Smith, D. (2015), *Ebook: Exploring Innovation*, McGraw Hill. • I may assign other readings, which I will upload on the class website
Module Structure	Over the course of the semester we will cover the main elements of innovation management through the combination of lectures, class exercizes, independent reading of case studies and articles followed by class analysis and discussion, as well as other forms of supervised learning.
Usability in other Modules/Programmes	This module provides a good fit with the Entrepreneurship module, as there are some commonalities in the nature of these two disciplines. However, these are two distinct modules and there is no requirement to take both modules.
Last Approval Date	2023/11/07

Risk Management [FIN60163]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Kelshiker, Arun; Santoni, Alessandro</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Markets, Incentives and Ethical Management Financial Markets</td></tr>
</table>

Content	Financial markets are becoming ever more complex. The persistent crisis of the global financial system results in an increased need for experts and leaders to manage financial risks in a professional way. Topics covered will include: **Bank capital, risk management and regulation** Risk factors and risk mapping Computing Value-at-Risk Credit Risk NPL, Coverage Liquidity Risk in banking supervision Capital allocation Fraud and money laundering Case studies **Understanding Global Risks** ESG Risk Management Understanding ESG Climate Risks TCFD Risk Disclosures Frameworks Biodiversity Risks Financial Ecosystem for Risk Management **Asset Allocation and Portfolio Risk Management** Asset Bubbles Managing Investment Risks Portfolio Risk Management Client Asset Allocation and Risk Profiling Global Risk Factors and Opportunities

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge:
On successful completion of this module, students will have a thorough comprehension of the basic definitions, theories and concepts of risk management, i.e. they can:
• explain how to manage and hedge trading and banking book exposures,
• describe regulatory requirements,
• recognize risk management as a means of determining a bank’s profitability.
Skills:
On successful completion of this module, students will have the proven ability to apply risk measurement and risk management concepts for bank management purposes, i.e. they are able to:
• compute various risk measures,
• evaluate the impact of risk on prices for financial products and services,
• draw up appropriate bank-wide risk management.
Competencies:
On successful completion of this module, students appreciate the importance of risk management in a financial institution and are capable of acting at the interface between risk managers and other bank departments.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Mix of short lectures with discussions in class.</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><td>Type of Examination</td><td>Duration or length</td><td>Performance Points</td><td>Due date or date of exam</td></tr>
<tr><td>Exam</td><td>90 minutes</td><td>90</td><td>Exam Week</td></tr>
<tr><td>Class Presentation</td><td></td><td>30</td><td>during the course</td></tr>
</table>
</td></tr>
</table>

Recommended Literature	**Key suggested readings**: Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. 2018- English edition by Paul Hopkin Risk Management in Banking (Wiley Finance) Paperback – 2015 English edition by Joël Bessis (Autor) Risk and Asset Allocation (Springer Finance) English edition | by Attilio Meucci | 2010 The Black Swan: The Impact of the Highly Improbable: With a new section: "On Robustness and Fragility" (Incerto, Band 2) English edition | by Nassim Nicholas Nicholas Taleb | 2010 https://www.bis.org/basel_framework/index.htm?m=3%7C14%7C697
Module Structure	In this module students will develop deep understanding of the most important dimensions of risk and learn about advanced concepts how to measure and manage different type of risk.
Usability in other Modules/Programmes	Bachelor Thesis (BSc_BT)All other modules of the thematic area FINANCE & BANKING.
Last Approval Date	2023/11/07

Supply Chain Management [MGT60236]

Module Coordinator		Reuter, Carsten			
Programme(s)		Bachelor of Science			
Term		6th semester			
Module Duration		1 Semester			
Compulsory/Elective Module		Elective Module			
Credits:		6			
Frequency		Annually			
Language		English			
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		Operations Management, Statistics and Probability, Mathematics			
Content		Supply chains are networks of organizations (suppliers, manufacturers, distributors, retailers) that jointly supply and transform materials, and distribute products and services to consumers. If designed and managed properly, these networks are a crucial source of competitive advantage for both manufacturing and service enterprises. Each day, world-class companies such as Amazon, Apple, Dell, and Zara try to leverage their supply chain management (SCM) capabilities to achieve profitable growth far ahead of their competition. This module develops a framework of Supply Chain drivers that helps students understand and predict the financial performance of a firm's supply chain strategy.			

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge:
On successful completion of this module, students will have a thorough comprehension of the basic definitions, theories and concepts of supply chain management, i.e. they can:
understand how Supply Chain Management contributes to the financial performance of companies across a wide range of industries.
define and distinguish different concepts of and approaches to SCM
Skills:
On successful completion of this module, students will have the proven ability to apply supply chain management concepts, i.e. they can:
develop and advance quantitative spreadsheet modeling skills that allow them to support qualitative arguments with solid quantitative analysis.
Competencies:
On successful completion of this module, students can take responsibility for designing and implementing supply chain management concepts in organisations, i.e. they can:
develop the requisite know-how to provide responsible contributions in establishing concepts and processes in supply chain management.
independently take responsibility for SCM in practice
present supply chain management challenges to a broad audience, and argue competently about problem solution strategies.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Lecture, Case Studies, Online-Simulation, Mentoring</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Performance Points</td><td>Due date or date of exam</td></tr>
<tr><td>Supply Chain Simulation - Performance Score (Group - in teams of three to four)</td><td></td><td>60</td><td>During the course</td></tr>
<tr><td>Supply Chain Simulation - Written Performance Analysis (Individual)</td><td></td><td>42</td><td>During the course</td></tr>
<tr><td>Case Study Report (Individual)</td><td></td><td>18</td><td>During the course</td></tr>
</table>
</td></tr>
</table>

Recommended Literature	The lecture is mostly based on the following textbook: Chopra and Meindl: Supply Chain Management: Strategy, Planning, and Operation, 6th edition, McGrawHill, 2014 Cachon and Terwiesch: Matching Supply with Demand: An Introduction to Operations Management, 3rd edition, McGraw Hill, 2012 The textbook can be found in the FS library in reasonable numbers (Signatures: DDC/Chopra).
Module Structure	The contents of the 11 sessions in total are built up as follows: **Session 1** • Introduction SC Performance: Achieving Strategic Fit **Session 2** • Introduction Supply Chain Simulation: The Fresh Connection (Round 1) **Session 3** • Debrief/Discussion The Fresh Connection (Round 1) • Dealing with Uncertain Demand & Demand Forecasting **Session 4** • Supply Chain Principles • Procurement and Global Sourcing **Session 5** • Debrief/Discussion The Fresh Connection (Round 2) • Inventory Management, Cycle Inventory, Safety Inventory Minimum Order Quantities **Session 6** • Inventory Management, Cycle Inventory, Safety Inventory Minimum Order Quantities Cont'd **Session 7** • Debrief/Discussion The Fresh Connection (Round 3) • Triggers and Mitigation of the Bullwhip Effect **Session 8** • Triggers and Mitigation of the Bullwhip Effect (Cont'd) **Session 9** • Debrief/Discussion The Fresh Connection (Round 4) • Coordination along the Supply Chain and Pooling Concepts **Session 10** • Late Differentiation and Postponement **Session 11** • Debrief/Discussion The Fresh Connection (Round 5) • Sustainability along the Supply Chain
Usability in other Modules/Programmes	Bachelor Thesis
Last Approval Date	2023/11/07

Trading and Sales [FIN60164]

<table>
<tr><td>Module Coordinator</td><td colspan="5">Dengler, Heike</td></tr>
<tr><td>Programme(s)</td><td colspan="5">Bachelor of Science</td></tr>
<tr><td>Term</td><td colspan="5">6th semester</td></tr>
<tr><td>Module Duration</td><td colspan="5">1 Semester</td></tr>
<tr><td>Compulsory/Elective Module</td><td colspan="5">Concentration Module</td></tr>
<tr><td>Credits:</td><td colspan="5">6</td></tr>
<tr><td>Frequency</td><td colspan="5">Annually</td></tr>
<tr><td>Language</td><td colspan="5">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td rowspan="2"></td><td colspan="5">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="5">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td>Prerequisites</td><td colspan="5">Lectures in Mathematics and Statistsics are necessary, Lecture Principles of Finance and Financial Markets is helpful</td></tr>
<tr><td>Content</td><td colspan="5">The aim of this module is to prepare students for positions in trading, sales, risk management, asset management and related areas. The module focuses on financial products/markets, financial institutions/risk management regulatory issues. The theoretical aspects will be supplemented by talks of participants and leading practitioners and hands-on front/middle office tool presentations.
Topics covered include:
• Balance sheet, capital and leverage, liquidity
• Instruments and Markets
• Cash markets: Equity, Fixed Income, FX, money markets
• securities funding and financing
• Derivative markets: options, swaps, CDS
• securitized instruments, ABS, CDOs
• Commodities and commodity derivatives
• Market, liquidity and credit risk management
• Asset Management
• Regulation
• Introduction to Front Office Systems during a visit to Bloomberg office.</td></tr>
</table>

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge: On completion of this module, students have developed a broad knowledge and understanding of the principles and techniques of trading and sales, i. e. they
• can understand the main drivers of financial markets
• can discuss the characteristics of specific financial markets and instruments
• can discuss economic cycles and their impact on financial markets
• can discuss appropriate trading and investment strategies,
• have an overview of the recent developments in risk management and regulation.

Skills: On successful completion of this module, students will have the proven ability to
• explain, price and hedge a variety of financial products,
• measure and manage market and credit risks,
• efficiently retrieve financial information via front office information systems.

Competence: Students will acquire the competencies necessary to work in a front office or risk management position. More precisely, the aim of this module is to prepare students for positions in
• trading,
• sales,
• risk management,
• asset management and related areas.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Presentations by students, practitioners and the lecturer, discussions, practical training in the finance lab.</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Points</td><td>Due Date or Date of exam</td></tr>
<tr><td>Student presentation</td><td>30 minutes</td><td>40PT</td><td>during semester</td></tr>
<tr><td>Seminar thesis</td><td>10 pages</td><td>40 PT</td><td>during semester</td></tr>
<tr><td>Oral exam</td><td>10 minutes</td><td>20PT</td><td>during/after sem ester</td></tr>
<tr><td>Oral participation</td><td></td><td>20PT</td><td>during semester</td></tr>
</table>
</td></tr>
<tr><td>Recommended Literature</td><td>• John C. Hull, Risk Management and Financial Institutions, 5th Edition</td></tr>
<tr><td>Module Structure</td><td>Lectures will be supported by power point slide material. Student presentations are an integral part of the lectures. Content will be reinforced by Q&A sessions. The course is of interactive nature, attendance and participation is recommended.</td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>Asset Management and Bachelor Thesis</td></tr>
</table>

Last Approval Date	2023/10/30

Supply Chain Management [MGT60236]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Reuter, Carsten</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Elective Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Operations Management, Statistics and Probability, Mathematics</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">Supply chains are networks of organizations (suppliers, manufacturers, distributors, retailers) that jointly supply and transform materials, and distribute products and services to consumers. If designed and managed properly, these networks are a crucial source of competitive advantage for both manufacturing and service enterprises. Each day, world-class companies such as Amazon, Apple, Dell, and Zara try to leverage their supply chain management (SCM) capabilities to achieve profitable growth far ahead of their competition. This module develops a framework of Supply Chain drivers that helps students understand and predict the financial performance of a firm’s supply chain strategy.</td></tr>
</table>

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge:
On successful completion of this module, students will have a thorough comprehension of the basic definitions, theories and concepts of supply chain management, i.e. they can:
understand how Supply Chain Management contributes to the financial performance of companies across a wide range of industries.
define and distinguish different concepts of and approaches to SCM
Skills:
On successful completion of this module, students will have the proven ability to apply supply chain management concepts, i.e. they can:
develop and advance quantitative spreadsheet modeling skills that allow them to support qualitative arguments with solid quantitative analysis.
Competencies:
On successful completion of this module, students can take responsibility for designing and implementing supply chain management concepts in organisations, i.e. they can:
develop the requisite know-how to provide responsible contributions in establishing concepts and processes in supply chain management.
independently take responsibility for SCM in practice
present supply chain management challenges to a broad audience, and argue competently about problem solution strategies.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Lecture, Case Studies, Online-Simulation, Mentoring</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><th>Type of examination</th><th>Duration or length</th><th>Performance Points</th><th>Due date or date of exam</th></tr>
<tr><td>Supply Chain Simulation - Performance Score (Group - in teams of three to four)</td><td></td><td>60</td><td>During the course</td></tr>
<tr><td>Supply Chain Simulation - Written Performance Analysis (Individual)</td><td></td><td>42</td><td>During the course</td></tr>
<tr><td>Case Study Report (Individual)</td><td></td><td>18</td><td>During the course</td></tr>
</table>
</td></tr>
</table>

Recommended Literature	The lecture is mostly based on the following textbook: Chopra and Meindl: Supply Chain Management: Strategy, Planning, and Operation, 6th edition, McGrawHill, 2014 Cachon and Terwiesch: Matching Supply with Demand: An Introduction to Operations Management, 3rd edition, McGraw Hill, 2012 The textbook can be found in the FS library in reasonable numbers (Signatures: DDC/Chopra).
Module Structure	The contents of the 11 sessions in total are built up as follows: **Session 1** • Introduction SC Performance: Achieving Strategic Fit **Session 2** • Introduction Supply Chain Simulation: The Fresh Connection (Round 1) **Session 3** • Debrief/Discussion The Fresh Connection (Round 1) • Dealing with Uncertain Demand & Demand Forecasting **Session 4** • Supply Chain Principles • Procurement and Global Sourcing **Session 5** • Debrief/Discussion The Fresh Connection (Round 2) • Inventory Management, Cycle Inventory, Safety Inventory Minimum Order Quantities **Session 6** • Inventory Management, Cycle Inventory, Safety Inventory Minimum Order Quantities Cont'd **Session 7** • Debrief/Discussion The Fresh Connection (Round 3) • Triggers and Mitigation of the Bullwhip Effect **Session 8** • Triggers and Mitigation of the Bullwhip Effect (Cont'd) **Session 9** • Debrief/Discussion The Fresh Connection (Round 4) • Coordination along the Supply Chain and Pooling Concepts **Session 10** • Late Differentiation and Postponement **Session 11** • Debrief/Discussion The Fresh Connection (Round 5) • Sustainability along the Supply Chain
Usability in other Modules/Programmes	Bachelor Thesis
Last Approval Date	2023/11/07

Trading and Sales [FIN60166]

Module Coordinator	Dengler, Heike
Programme(s)	Bachelor of Science
Term	6th semester
Module Duration	-
Compulsory/Elective Module	Concentration Module
Credits:	6
Frequency	Annually
Language	English

Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study

	One academic teaching hour corresponds to 40 minutes.
	Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.
Prerequisites	Lectures in Mathematics and Statistsics are necessary, Lecture Principles of Finance and Financial Markets is helpful
Content	The aim of this module is to prepare students for positions in trading, sales, risk management, asset management and related areas. The module focuses on financial products/markets, financial institutions/risk management regulatory issues. The theoretical aspects will be supplemented by talks of participants and leading practitioners and hands-on front/middle office tool presentations. Topics covered include: • Balance sheet, capital and leverage, liquidity • Instruments and Markets • Cash markets: Equity, Fixed Income, FX, money markets • securities funding and financing • Derivative markets: options, swaps, CDS • securitized instruments, ABS, CDOs • Commodities and commodity derivatives • Market, liquidity and credit risk management • Asset Management • Regulation • Introduction to Front Office Systems during a visit to Bloomberg office.

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge: On completion of this module, students have developed a broad knowledge and understanding of the principles and techniques of trading and sales, i. e. they
• can understand the main drivers of financial markets
• can discuss the characteristics of specific financial markets and instruments
• can discuss economic cycles and their impact on financial markets
• can discuss appropriate trading and investment strategies,
• have an overview of the recent developments in risk management and regulation.

Skills: On successful completion of this module, students will have the proven ability to
• explain, price and hedge a variety of financial products,
• measure and manage market and credit risks,
• efficiently retrieve financial information via front office information systems.

Competence: Students will acquire the competencies necessary to work in a front office or risk management position. More precisely, the aim of this module is to prepare students for positions in
• trading,
• sales,
• risk management,
• asset management and related areas.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Presentations by students, practitioners and the lecturer, discussions, practical training in the finance lab.</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td><table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Points</td><td>Due Date or Date of exam</td></tr>
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<tr><td>Oral participation</td><td></td><td>20PT</td><td>during semester</td></tr>
</table></td></tr>
<tr><td>Recommended Literature</td><td>• John C. Hull, Risk Management and Financial Institutions, 5th Edition</td></tr>
<tr><td>Module Structure</td><td>Lectures will be supported by power point slide material. Student presentations are an integral part of the lectures. Content will be reinforced by Q&A sessions. The course is of interactive nature, attendance and participation is recommended.</td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>Asset Management and Bachelor Thesis</td></tr>
</table>

Last Approval Date	2023/11/07

Elective Modules in Q4

Marketing

Consumer Behaviour [MGT60168]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Atalay, Selin</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Marketing</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">**1. Scientific Approach to Consumer Behavior**
2. How Consumers Acquire, Remember and Use Knowledge
3. How Consumers Make Decisions
4. Influence and Persuasion</td></tr>
</table>

<table>
<tr><td>Intended Learning Outcomes</td><td>Marketing begins and ends with consumers – from determining consumers' needs to providing consumer satisfaction. As such, a clear understanding of consumers' buying behavior is critical in successfully managing the marketing function. The purpose of this course is to introduce you to the study of consumer behavior. The role of research and the tools of scientific inquiry will be emphasized in order to illuminate the underlying behavioral and psychological constructs. Depth of understanding of these underlying constructs is a key to success in today' s complex marketplace. Product lifecycles are shorter, market segments are smaller and more dispersed, and the competition is more intense than ever before.

Upon completion of this course, students:
Will have learned the key behavioral and psychological concepts and will have developed the intellectual ability to apply them in analyzing marketing situations.
Will be able to understand consumers' consumption–related behaviors
Will be able to develop and evaluate marketing strategies intended to influence consumption–related behaviors.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Lectures, in-class exercises, cases, active discussions and group work</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td><table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Performance Points</td><td>Due date or date of exam</td></tr>
<tr><td>Group Project</td><td></td><td>60 points</td><td>Last day of class</td></tr>
<tr><td>Individual Assignments & In Class Work</td><td></td><td>60 points</td><td>Throughout the semester</td></tr>
</table></td></tr>
<tr><td>Recommended Literature</td><td>Will be provided in class.</td></tr>
<tr><td>Module Structure</td><td>The contents of the course are broken down into the following modules:

1. Scientific Approach to Consumer Behavior

2. <i>How Consumers Acquire, Remember and Use Knowledge</i>
a. Attention, Comprehension, and Memory b. Attitudes and Attitude Formation

3. <i>How Consumers Make Decisions</i>
<i>a.</i> Judgment and Decision Making
<i>b.</i> Individual Differences

4. <i>Influence and Persuasion</i>
<i>a.</i> Social Influence Principles and Persuasion
<i>b.</i> Cultural Influences on Consumers</td></tr>
</table>

Usability in other Modules/Programmes	B.Sc.-Thesis
Last Approval Date	2023/01/05

Market Intelligence [MGT71336]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Qiu, Zhuoer</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Students should master basic mathematical concepts.</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">Firms rely increasingly on vast amounts of data to inform marketing decisions. The goal of this course is to provide students with key skills that will equip them for a career where analytics and data-driven decision making replace management by intuition. By learning about and applying various multivariate analytic methods and techniques, students will gain a better understanding of how to turn data into insights for better marketing decisions.</td></tr>
<tr><td colspan="2">Intended Learning Outcomes</td><td colspan="4">Upon completion of this course students should be able to:

- Apply appropriate quantitative analyses to solve managerial problems with available data
- Measure and assess the effectiveness of marketing strategies and tactics
- Understand, interpret, and discuss the outputs and procedures of statistical analysis software</td></tr>
<tr><td colspan="2">Forms of teaching, methods and support</td><td colspan="4">This course may include traditional lectures and discussions as well as homework assignments, group work, case studies, guest lectures, and individual applications.</td></tr>
</table>

<table>
<tr><td>Type of Assessment(s) and performance</td><td>

Type of examination	Duration or length	Performance Points	Due date or date of exam
Group Project		30 points	During Course
Assignments		20 points	During Course
Participation		10 points	During Course
Final Exam	60 Minutes	60 points	Exam Week

</td></tr>
<tr><td>Recommended Literature</td><td>- Fred M. Feinberg, Thomas C. Kinnear, James R. Taylor, Modern Marketing Research, Cengage 2013.
- Andy Field, Jeremy Miles, Zoë Field, Discovering Statistics Using R, Sage 2012.
- John W. Foreman, Data Smart: Using Data Science to Transform Information into Insight, Wiley 2013.</td></tr>
<tr><td>Module Structure</td><td>In this course, the learning process will typically encompass three phases: In phase one, the theoretical concepts of a specific quantitative method will be introduced, allowing students to understand the corresponding foundational mechanisms and relationships. In phase two, students will learn how these concepts translate into actual analyses and conduct them in Excel. Having successfully mastered the knowledge transfer from concepts to applications, in phase three, students will use R to leverage the specific methods in further empirical applications. The goal of this three-phase design is to help students gain a solid understanding of important quantitative methods and equip them with the necessary knowledge for their strategic employment and evaluation.</td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>Digital Marketing</td></tr>
<tr><td>Last Approval Date</td><td>2022/11/15</td></tr>
</table>

Marketing Strategy [MGT73725]

Module Coordinator		Worm, Stefan			
Programme(s)		Bachelor of Science			
Term		4th & 6th semester			
Module Duration		1 Semester			
Compulsory/Elective Module		Concentration Module			
Credits:		6			
Frequency		Annually			
Language		English			
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		Marketing and Statistics.			
Content		The purpose of business is to create and keep a customer (Peter Drucker, 1954) The financial success of a company depends on its ability to acquire and retain profitable customers - to develop a successful marketing strategy, however, is not a simple task. This module serves three goals: 1. Students will learn about new tools to help them understand and analyze the marketing strategies of successful (and unsuccessful) companies. 2. Students will apply the underlying analytical concepts and learn, for example, how to identify the needs of potential customers. 3. Students will discover how marketing drives companies' financial success and ultimately shareholder value. **Please note:** *** Regular class attendance is required.** *** Case studies require time for preparation throughout the quarter.** *** The key deliverables of the course are the Case Study Exercises and the Exam.**			

Intended Learning Outcomes	**Knowledge**: On successful completion of this module, the students will have a thorough comprehension of Marketing Strategy and the corresponding analytical tools, e.g., can • explain the STP concept • describe the CLV analysis approach • discuss analytical concepts of allocating the Marketing Mix • discover how marketing drives companies' financial success and ultimately shareholder value **Skills**: On successful completion of this module, the students will have the proven ability to deploy the underlying analytical concepts of Marketing Strategy in real-world situations. They can, e.g., • apply qualitative and quantitative tools of marketing • identify the needs of potential customers • analyse and compare the marketing strategies of successful (and unsuccessful) companies **Competence**: Through its cross-disciplinary approach, this course will equip students with a coherent framework to integrate their knowledge from various disciplines, including Marketing, Finance, and Accounting. Students' skills in applying the tools covered in this course will allow them to • successfully analyse strengths and weaknesses of existing marketing strategies • integrate insights into customer needs and firm capabilities to draw up new and promising marketing strategies • propose marketing actions that will positively impact firms' financial outcomes
Forms of teaching, methods and support	Class sessions will include traditional lectures and exercises, as well as case studies to give students a practical, hands-on experience. Students need to be prepared to be an active and well-prepared participant of the course and contribute regularly to in-class discussions. Good contributions require intensive preparation of the weekly case studies and analytical techniques, so the workload during the entire semester for this course is very high!
Type of Assessment(s) and performance	

Type of examination	Duration or length	Performance Points	Due date or date of exam
Case exercises	weekly	60 performance points (50% of the grade)	Throughout the semester
Final Exam	60 minutes	60 performance points (50% of the grade)	End of semester

Recommended Literature	The required textbook for this module is: Palmatier, R. W., & Sridhar, S. (2020). *Marketing strategy: Based on first principles and data analytics*. Bloomsbury Publishing. The following book is recommended as reference for analytical marketing techniques: Lilien, G. L., Rangaswamy, A., & De Bruyn, A. (2017). *Principles of marketing engineering and analytics*. DecisionPro.
Module Structure	Classroom sessions are scheduled throughout the semester. They will consist of a mix of socratic lecture and workshop-style case analysis.
Usability in other Modules/Programmes	Other marketing modules; Entrepreneurship; Management Concentration; Marketing Concentration.
Last Approval Date	2022/12/20

Sustainability

The Ethics of Sustainability [MGT71579]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Tiefensee, Christine</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">None. Knowledge of decision and game theory will be an advantage.</td></tr>
</table>

Content	Climate change and the quest for sustainability pose significant economic, societal, political and ethical challenges. In this module, we will investigate specifically the ethics and politics of sustainability and climate change by considering questions falling into the following three dimensions: • *Collective harms and responsibility*: If the actions of individual agents, firms and even states make no difference to the occurrence of climate change, who bears responsibility for this collective harm? Given that combatting climate change is a collective action problem, which sustainability-related duties do individuals, firms and governments bear? If others fail to fulfil their sustainability-related duties – say in relation to changing lifestyles, production processes and economic systems – who ought to 'pick up the slack'? • *Risk and uncertainty*: How should we deal with the scientific uncertainty that is contained in forecasts about the future climate and projected technological developments? Should we take significant precautions and be risk-averse? Should we maximise expected utility? Or should we do nothing and simply hope for the best? • *Justice*: How ought the costs of combatting climate change be distributed? Should polluters pay? Should beneficiaries pay? Should the affluent pay? What do we owe to future generations? How can the interests of future generations be weighed against the interests of current generations? This module investigates questions such as these by tightly intertwining economic analyses of collection action phenomena with their ethical and political assessment.

<table>
<tr>
<td>Intended Learning Outcomes</td>
<td>
<p>Knowledge:
Upon completion of the course, students will have gained a thorough understanding of the key ethical and societal questions, as well as problems and challenges that arise within the sustainability debate. In addition, they will have learnt about prominent responses to these challenges together with their respective strengths and weaknesses.</p>
<p>Skills:
Upon completion of the course, students will be able to adopt a systematic and well-grounded academic approach to analysing normative sustainability-related challenges. More precisely, they will have improved their ability to…</p>

identify, discuss and critically reflect on ethical and societal questions that arise in the context of sustainability and climate change,
assess international conflicts between different countries as well as intergenerational conflicts related to climate change,
assess how to incorporate risk and uncertainty in ethical decision making,
apply tools and insights from expected utility theory to morally pertinent problems.

<p>Competences:
Upon completion of the course, students will be able to reflect more critically about complex socio-political and ethical questions arising in sustainability-related contexts by providing thorough analyses and assessments of current political debates.</p>
</td>
</tr>
<tr>
<td>Forms of teaching, methods and support</td>
<td>This module combines a range of different teaching formats, including lectures, interactive seminar sessions, presentations and discussions. Careful preparation of the literature will be indispensable for well-informed and lively discussions.</td>
</tr>
<tr>
<td>Type of Assessment(s) and performance</td>
<td>
<table>
<tr><th>Type of examination</th><th>Duration or length</th><th>Performance points</th><th>Due date</th></tr>
<tr><td>1 Presentation</td><td>20 minutes max</td><td>30</td><td>During term</td></tr>
<tr><td>1 Discussion note</td><td>500 words max</td><td>30</td><td>During term</td></tr>
<tr><td>1 Essay</td><td>1.00-1.500 words</td><td>60</td><td>After term</td></tr>
</table>
</td>
</tr>
</table>

Recommended Literature	• Aldred, J. (2017). ‘Risk and Precaution in Decision Making about Nature’, in: S.M. Gardiner & A. Thompson (eds.) *The Oxford Handbook of Environmental Ethics*. Oxford/New York: Oxford University Press: 321-330. • Gardiner, S.M. (2011) *A Perfect Moral Storm: The Ethical Tragedy of Climate Change*. Environmental Ethics and Science Policy Series. Oxford/New York: Oxford University Press. • Garvey, J. (2008). *The Ethics of Climate Change. Right and Wrong in a Warming World*. London/New York: continuum. • Hansson, S.O. (2013) *The Ethics of Risk: Ethical analysis in an uncertain world*. New York: Palgrave MacMillan. • Page, E. A. (2006). *Climate Change, Justice and Future Generations*. Cheltenham: Edward Elgar. • Roser, D. & C. Seidel (2017) *Climate Justice. An Introduction.* London/New York: Routledge
Module Structure	This module proceeds along the three dimensions mentioned above. It does so by systematically relating its discussions to insights gained in the associated management and economics modules of the Sustainability BSc concentration.
Usability in other Modules/Programmes	This module will prove of great interest to anyone who seeks to gain a more thorough and better-informed understanding of the political and ethical challenges that arise within sustainability contexts.
Last Approval Date	2022/12/20

The Economics of Sustainability [MGT71611]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Schenker, Oliver</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Microeconomics & Decision Making; Markets, Incentives & Ethical Management</td></tr>
</table>

Content	The module provides an introduction into concepts that show how economists think about sustainability. You become familiar with these concepts and tools to study sustainability problems from an economic perspective and learn how to assess the effects of economic activities on the environment. In this module you learn about the crucial role of norms, institutions and property rights to overcome the so-called “Tragedy of the Commons” in general, and you discuss the efficacy of regulation and policy instruments such as bans, standards, carbon markets and environmental taxes more specifically. You learn how economists value and measure environmental services and how optimal interventions into standard market mechanisms shall be designed. You understand how human behaviour, dynamics and uncertainty and the transboundary nature of many sustainability issues shape policies and solutions. **Topics covered in the module:** • Externalities of economic activities • The tragedy of the commons and the role of property rights and other institutions. • Valuation and measurement of costs and benefits of ecosystem services. • The Equimarginal principle: How to design optimal policies. • What if the costs and/or benefits just appear in the future: The role of time preferences and discount rates. • What if there is uncertainty about costs & benefits? • The role of financial markets and investments in sustainability economics.
Intended Learning Outcomes	**Knowledge:** Students will acquire a fundamental knowledge of the key concepts of environmental economics, i.e. they can • understand the role of markets (and their failures), the role of consumer and firms, and the role of policy makers to cause (and overcome) non-sustainable behaviour. • assess proposed solutions and understand the implicit and explicit assumptions behind their design principles. **Skills:** Students will be able to apply key concepts of environmental economics to assess how economic activities impact the environment and which business risks might be related to these activities. **Competencies:** In a business environment students will be able to apply the skills and knowledge, i.e. they can • understand how environmental regulation work, • assess risks and opportunities of business decisions through an environmental economic lens, • draw the appropriate conclusions from the results.

Forms of teaching, methods and support	We will cover the material in a combination of interactive lectures and case studies. We will learn about the economists' abstract analysis of the issue and how these concepts may help to analyse real world sustainability problems. Problem sets allow to apply the newly gained knowledge.
Type of Assessment(s) and performance	<table><tr><td>Type of examination</td><td>Performance points</td><td>Due date or date of exam</td><td></td></tr><tr><td>Final exam</td><td>86</td><td>End of the module</td><td></td></tr><tr><td>Active participation</td><td>12</td><td>During the module</td><td></td></tr><tr><td>Homework</td><td>22</td><td>During the module</td><td></td></tr></table>
Recommended Literature	Hanley, N., Shogren, J., & White, B. (2019). *Introduction to environmental economics*. Oxford University Press Kolstad, C. (2012). *Intermediate environmental economics: International edition*. Oxford University Press Tietenberg, T, & Lewis, L. (2020). *Environmental Economics: The Essentials*, Routledge
Module Structure	This module contains of four parts: In part one, we will describe the problem of unintended impacts of economic activities on the environment. Part two provides general solution concepts and their main design features. In part three, you learn how to assess the costs and benefits in first principles. Finally in part four, we will discuss specific but crucial extensions to our basic framework. How should policy makers respond if they have to decide under uncertainty, have to deal with transboundary environmental problems, or with problems far in the future? And to what extent shape actually distributional concerns (between countries but also between households within a country) the policy response? Session 1: Introduction and Motivation: Why do we have environmental problems? What does not work in societies and markets? Session 2: Approach 1 to overcome these problems: Norm, institutions, and standards. Session 3: Approach 2 to overcome these problems: Market solutions. Session 4: Economic valuation of the environment. Session 5: Optimal policies: The equimarginal principle. Session 6: What if the environmental problem is transboundary? Session 7: What if the environmental problem dynamic? Session 8: What if valuation of the environmental problem is uncertain? Session 9: New technologies and business models Session 10: Distributional issues and environmental justice.

Usability in other Modules/Programmes	Renewable Energy Finance.
Last Approval Date	2023/02/10

Rethinking Business & Society: Transformation through Sustainability Management [MGT71612]

Module Coordinator		Knoll, Katharina			
Programme(s)		Bachelor of Science			
Term		4th & 6th semester			
Module Duration		1 Semester			
Compulsory/Elective Module		Concentration Module			
Credits:		6			
Frequency		Annually			
Language		English			
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		None; however, previous knowledge on Corporate Social Responsibility and aspects of business ethics will be an advantage.			

Content	Global warming, biodiversity loss, and digital change – these are not only challenges to be met in the future, but in the present as well. The sustainability of companies increasingly depends on how accountable, credible and transparent companies assume their corporate responsibility beyond their legal obligations. This course looks at the concepts, strategies and policies businesses put in place to address a triangle of economic, environmental and social viewpoints. As companies face the challenges of sustainability, there is an increasing need for leaders who have the capacity to holistically integrate these concepts into businesses. The course is structured along three main questions: What is sustainable management and corporate responsibility about and how can we manage it in the core business? How can we address future challenges through responsible leadership? Which external driving forces affect today's business world? In this course, we will start to explore the basis of sustainability such as the milestones and the societal transformation process towards sustainability in the last years. Secondly, we will look at how companies drive sustainable change by exploring the major frameworks and initiatives used by businesses to implement corporate responsibility strategies in their business and discuss the shift in mindsets of leadership needed to handle this transformation process. Finally, we will look at how business sustainability is affected by external driving forces, such as new regulatory frameworks, key stakeholders, and learn how to address these challenges as sustainable leaders of the future.

Intended Learning Outcomes	**Knowledge:** Upon completion of the course, students will have gained a solid understanding of the concepts, strategies and policies businesses put in place to address a triangle of economic, environmental and social viewpoints when making managerial decisions. In addition, they will have learned the milestones of business sustainability; and how business sustainability is affected by external driving forces. **Skills:** Upon this course Students will be able to: • Identify and reflect on the different paradigm changes in business and society. • Define what sustainability management and corporate responsibility is about. • Name the main milestones of sustainability development relevant to businesses. • Reflect on critical and ethical responsible leadership and roles. • Apply tools on how to integrate stakeholders' interest and sustainable business concepts into the core business. • Know which European regulatory frameworks have an impact on businesses in the upcoming years. • Solve real-life business challenges through case study analysis. • Define and provide insight on sustainability managerial tasks expected in real companies. **Competences:** Upon completion of the course, students will be able to deeply reflect on different corporate responsibility and sustainable leadership topics by learning and discussing concepts and frameworks of current business practices.
Forms of teaching, methods and support	This module combines a range of different teaching formats, including: lectures, presentations and discussions. For interactive sessions the participatory leadership approach will be used. Careful preparation of the literature will be indispensable for well-informed and lively discussions.
Type of Assessment(s) and performance	

Overview: Type of examination	Duration or length	Performance points	Due date
1 Group presentation including concept paper	20 minutes max	50	During course
1 Exam	70 minutes	70	Exam Week

Recommended Literature	Recommended literature: Raworth, Kate (2017). “Doughnut Economics: Seven Ways to Think Like a 21st Century Economist”. *Random House Business*. Carroll, A. B., & Brown, J. A. (2023). “Business & Society: Ethics, Sustainability, and Stakeholder Management” (11th edition). *Cengage Publishing*. Pauli, Gunter (2017). “Blue Economy 3.0: The marriage of science, innovation and entrepreneurship creates a new business model that transforms society”. *Xlibris.* Brown, Brené (2018). “Dare to Lead: Brave Work. Tough Conversations. Whole Hearts”. *Vermilion*. Lars Moratis, Frans Melissen, Samuel O. Idowu (2018). "Sustainable Business Models - Principles, Promise, and PracticePrinciples, Promise, and Practice” Further reading: Schneidewind, U. (2018). “Die große Transformation: Eine Einführung in die Kunst gesellschaftlichen Wandels”. *Fischer Verlage Publishing*. McDonough William, and Braungart Michael (2002). “Cradle to Cradle: Remaking the Way We Make Things”. Macmillian.
Module Structure	This module proceeds along the three questions mentioned above. It does so by systematically relating its discussions to insights gained in the associated modules.
Usability in other Modules/Programmes	This module will prove of great interest to anyone who seeks to gain a more thorough and well-informed understanding of corporate responsibility and the sustainable management challenges business currently face.
Last Approval Date	2023/02/08

Banking & Finance

Money and Banking [FIN50036]

Module Coordinator		Berg, Tobias; Te Kaat, Daniel			
Programme(s)		Bachelor of Science			
Term		4th & 6th semester			
Module Duration		1 Semester			
Compulsory/Elective Module		Concentration Module			
Credits:		6			
Frequency		Annually			
Language		English			
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		Finance, Financial Markets			
Content		Students obtain an overview of how financial intermediaries and financial markets work. In particular, this module deals with business models of various financial interemdiaries and the core functions of financial institutions (maturity transformation, risk transformation, brokerage). Banking regulation and the effect of financial interemediation on the real economy are also discussed.			

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge: On successful completion of this module, students will have a thorough comprehension of the major concepts, approaches and techniques in the area of money, banking, and finance, i.e. they can
understand the institutional design and role of the financial system with a focus on money, banking, other financial institutions and financial markets,
compare and contrast the role of various financial intermediaries,
explain the basic concepts of bank risk management.
Skills: On successful completion of this module, students will have the proven ability to apply advanced knowledge and relate pertinent concepts to theoretical models and empirical evidence that govern interest rates and economic activity, i.e. they can
analyze financial markets in different economic settings,
assess the key risks facing financial intermediaries,
demonstrate effective skills in comprehension of money, banking and finance research.
Competencies: On successful completion of this module, students can take responsibility to transfer these concepts to typical financial economics situations in institutions and policy organizations, such as: risk management, profitability analyis of financial intermediaries, and bank regulation, as well as
analyze monetary and regulatory policy scenarios and appraise the effectiveness of various policy tools,
describe the structure of the financial industry,
demonstrate the impact of economic shocks on financial conditions.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Tutorials, group work / presentations, discussion and active participation, individual work (take home assignment); self-study</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td><table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Performance Points</td><td>Due date or date of exam</td></tr>
<tr><td>Written Exam</td><td>60 minutes</td><td>60</td><td>Exam week</td></tr>
<tr><td>Case study</td><td></td><td>60</td><td>During the semester</td></tr>
</table></td></tr>
<tr><td>Recommended Literature</td><td><u>Compulsory Literature:</u>
Greenbaum, S.I., A.J. Thakor, and A.W.A. Boot: Contemporary Financial Intermediation, 4th edition, Academic Press, 2019
<u>Further Literature:</u>
Mishkin, F.S.: The Economics of Money, Banking, and Financial Markets, 11th edition, Pearson 2016</td></tr>
</table>

Module Structure	- What ist financial intermediation? - Money - Business models, risks, and risk management of financial institutions - Bank regulation - Financial intermediation and macroeconomic performance
Usability in other Modules/Programmes	Basis for other modules in the area of finance.
Last Approval Date	2022/11/04

Financial Markets [FIN40057]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Heidorn, Thomas</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Finance 1</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">The students learn the importance and functions of financial products. The module discusses bonds and shares but also derivatives (from intrest rate swap to options). The necessary matmatical tools are taught but also market conventions and market set up are analyzed. All products are calculated and discussed in detail.
The students learn:
• to evaluate the importance of financial markets,
• to understand the elements of money and capital markets,
• to understand and use the most important products of financial markets,
• an introduction to the theory of financial markets.
Topics:
1. Financial Markets
1.1 Money Market
1.2 Capital Markets (Bond and Equity)
1.3 Stock Valuation
2. Derivates
2.1 Symmetric Instrument (Interest Rate Swap, Forward Rate Agreement, Future)
2.2 Asymmetric Instruments (Equity Options)</td></tr>
</table>

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge:
Based on the theory of financial markets the students will acquire a broad knowledge of the most important products of international financial markets, i.e. they can:
explain the usage of financial products,
describe theoretical concepts of evaluation,
outline the impact of these products in real markets.
Skills:
The students learn the conception and organisational implementation of financial products and train to transfer theses skills to other tasks, i.e. they can:
implement financial products,
evaluate the importance of these products for the market.
Competences:
The Module gives the students a broad knowledge base of the modern financial world. After successful completion of this Module, students can:
analyse complex financial products,
judge financial aspects considering business and regulatory questions.</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td><table><tr><td>Prüfungsleistung</td><td>Dauer oder Länge</td><td>Akku-Punkte</td><td>Abgabe- oder Erstellungszeitpunkt</td></tr><tr><td>Test</td><td>120 Min.</td><td>120</td><td>End of semester</td></tr></table></td></tr>
<tr><td>Recommended Literature</td><td>Brealey, R.A. / Myers, S.C. / Allen, F.: Principles of Corporate Finance, 2022
Heidorn, T. / Schäffler Christian: Finanzmathematik in der Bankenpraxis, 2016
Steiner, M. / Bruns, C.: Wertpapiermanagement, Stuttgart 2007</td></tr>
<tr><td>Module Structure</td><td></td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>Base for other Finance-Modules</td></tr>
<tr><td>Last Approval Date</td><td>2023/01/05</td></tr>
</table>

Mergers & Acquisitions [FIN60138]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Grote, Michael H.</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Finance 1, Corporate Finance, Accounting</td></tr>
</table>

Content	This course gives a comprehensive, hands-on overview of the process of mergers and acquisitions (M&A). The field continues to be of extreme importance, especially in today's dynamic economic environment. Companies are increasingly using M&A as the fastest way to take advantage of market opportunities or to restructure their businesses. However, M&A transactions are not always successful. The course is structured along the value chain of an M&A-deal and provides both a framework and tools to tackle the complex issues of the process. The course's main perspective is that of an investment bank or M&A advisory boutique. With the help of a set of current, real-life case studies participants get a thorough blueprint of an M&A transaction. Participants will be prepared to start working in an investment bank or M&A advisory firm. The course builds upon the value chain of M&A transactions. It starts with analyses of the market players and current market developments. We discuss measuring and analyzing success factors of M&A transactions, and tackle the main driver of M&A activity, synergies. Typical transaction processes are examined and milestone documents and outcomes along the process are discussed. Real-life case studies are used for the application of several valuation methods (multiples, dcf, synergy valuation). However, please note that this is not a course on valuation - we will rather apply valuation models in the M&A context. We discuss financing M&A transactions via stock or debt and the form of payments to the seller, which are important characteristics of any transaction and often a strategic tool and not simply a means of payment. We will discuss the outline of purchase agreements (the actual M&A contracts) including ways to hedge the outcomes via earn-out clauses and guarantees. We discuss techniques for hostile takeovers and defenses. Finally we touch on the issue of post-merger integration, and corporate restructuring, which in many cases means selling parts of the business (again).
Intended Learning Outcomes	Students gain knowledge about the process of M&A transactions that enables them to start working in an investment bank or M&A advisory. More specifically, at the end of the learning process the student is able to • understand and assess the motives of a merger or an acquisition. • explain such transactions and structure the according processes. • implement synergy estimates in valuation and assess the uncertainties and limitations of various valuation techniques in an M&A context. • explain the impact and risks of different financing structures. • give an overview of the basic components of purchase and sale agreements. • understand and comment on commonly used takeover tactics and defenses. • analyze how value is created (or destroyed) as a result of corporate mergers.

<table>
<tr><td>Forms of teaching, methods and support</td><td>The course consists of lectures, guest lectures, accompanying material, a basic text book, an extensive slide-set, and - most importantly - the work in groups on a hypothetical transaction.</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Performance Points</td><td>Due date or date of exam</td></tr>
<tr><td>Group Presentation</td><td></td><td>80</td><td>During Course</td></tr>
<tr><td>Written exam</td><td>40 Minutes</td><td>40</td><td>Exam Week</td></tr>
</table>
</td></tr>
<tr><td>Recommended Literature</td><td>The main resource for this course is

DePamphilis, Donald (2019): Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases, and Solutions, 10th edition, Academic Press / Elsevier: London.

Additional material will be provided closer to the course start.</td></tr>
<tr><td>Module Structure</td><td>I organize this in days for a better overview:

Day 1: Introduction, success and failure, target takes all
Day 2: Synergies and their valuation, transaction structures
Day 3: Valuation: multiples, discounted cash flow, synergies
Day 4: Financing and payment structure, merger agreements
Day 5: Takeover defense, accounting for M&A, post merger integration, corporate restructuring
Day 6: recap, guest speakers

The guest speakers will very likely be scheduled during the course so there might be a slight re-arrangement of topics.</td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>-</td></tr>
<tr><td>Last Approval Date</td><td>2022/11/24</td></tr>
</table>

Consulting & Finance

Foundations of Consulting [ACC51542]

Module Coordinator		Werner, Jörg R.			
Programme(s)		Bachelor of Science			
Term		4th & 6th semester			
Module Duration		1 Semester			
Compulsory/Elective Module		Concentration Module			
Credits:		6			
Frequency		Annually			
Language		English			
Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study
		One academic teaching hour corresponds to 40 minutes.			
		Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.			
Prerequisites		N/A			

Content	?????Consulting is a helping relationship in which the successful consultan serves as a trusted advisor to an advise-seeking entity or individual. Consultants may work independently or as part of a consultancy, i.e. a professional services firm, and may specialize in a particular industry or field such as strategy, finance, marketing, human resources, or information technology. The role of consultants can vary greatly depending on the industry or area of expertise. It usually involves assessing a client's needs (challenges, or areas where improvement is needed, including information gathering, data analysis and process reviews) and developing recommendations (based on their analyses, including changes to processes, strategies, or structures). It can also involve implementing solutions (e.g., training staff, developing new processes or procedures, or overseeing the implementation of new technology) and providing ongoing support (ensuring that the client achieves the desired results, including potential adjustments in the approach). Understanding consultancy as a business requires understanding how consultants create value for their clients, how they differentiate themselves from competitors, how they market and sell their services, and how they manage their operations and finances. It also involves understanding how consultants build relationships with clients, maintain their expertise and knowledge, and stay up-to-date with industry trends and best practices. Effective consultants are skilled at communication, problem-solving, and project management, and they are able to adapt to the unique needs and challenges of each client. They are also able to balance the demands of running a business with the needs of their clients, while maintaining high levels of professionalism and integrity. Overall, successful consultants are able to deliver high-quality, impactful solutions to their clients that help them achieve their goals and improve their performance. This module comprehensively introduces into consultancy as a business and follows a hands-on approach to generate knowledge, skills and competencies by bridging the (theoretical) knowledge with cases and a real-world project with some business partners.
Intended Learning Outcomes	• **Knowledge:** Understanding consulting as a business, understanding the consulting market and business models of consultancies, knowledge of the “golden skills” of consultants (identifying a client’s needs, developing recommendations based on analysis, implementing solutions and providing ongoing support). • **Skills:** The module focuses on developing relevant skills in a hands-on-experience. Students will be exposed to real-world cases and will learn how to understand clients’ needs, to analyze cases and develop solutions. Students are asked to prepare pitches for their respective projects. By this exercise, students will enhance their diagnostic and analytical skills and also have the opportunity to develop skills in pitching and managing time critical projects. • **Competencies:** The module aims at developing the following competencies which are essential for successful careers in consulting: Initiative, flexibility, the competency to communicate efficiently and to influence team members and decisions of clients.

<table>
<tr><td>Forms of teaching, methods and support</td><td>The module combines interactive teaching elements with case study workshop formats and the opportunity to work in (pre-assigned) groups of students on real-work cases. Students will be required to work in teams and manage themselves under time constraints. Faculty stands ready to support the teams while they work on their cases by request. Deliverables and deadlines will be discussed in the first session.</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><th>Type of examination</th><th>Duration or length</th><th>Performance points</th><th>Due date or date of exam</th></tr>
<tr><td>Written exam</td><td></td><td>40</td><td>End of course</td></tr>
<tr><td>Group project</td><td></td><td>80</td><td>End of course</td></tr>
</table>
</td></tr>
<tr><td>Recommended Literature</td><td>
Recommended additional literature

Abrahamson, Eric (1996): Management Fashion. <i>Academy of Management Review</i>. 21(1): 254-285.
Exton, Jr., William (1982): Ethical and Moral Considerations and the Principle of Excellence in Management Consulting. <i>Journal of Business Ethics</i>. 1(3): 211-218.
Frankenhuis, Jean Pierre (1977): How to get a good consultant. <i>Harvard Business Review</i>. 55:6, 133-139.
Kaplan, Steven N.; Klebanov, Mark M.; Sorensen, Morten (2012): Which CEO Characteristics and Abilities Matter? <i>Journal of Finance</i>. 67(3): 973-1007.
Madsen, Dag Øivind; Slåtten, Kåre (2015): The Balanced Scorecard: Fashion or Virus? <i>Administrative Sciences</i>. 5: 2, 90-124.
Parikh, Samir (2015): <i>The Consultant's Handbook: A Practical Guide to Delivering High-value and Differentiated Services in a Competitive Marketplace</i>. John Wiley & Sons.
Safarova, Kris (2020): <i>Succeeding As a Management Consultant</i>. Firmsconsulting LLC.
Turner, Arthur N. (1982): Consulting is more than giving advice. <i>Harvard Business Review</i>. 60(5), 120-129.
Verlander, Edward G. (2012): <i>The Practice of Professional Consulting</i>. John Wiley & Sons.
Zand, Dale E.; Sorensen, Richard E. (1975): Theory of Change and the Effective Use of Management Science. <i>Administrative Science Quarterly</i>. 20(4): 532-545.

</td></tr>
</table>

Module Structure	• Introduction to the module and deliverables • Introduction to consulting – what is consulting, the consulting market and what are the golden skills? Forecasting the future under different scenarios - financial planning and modelling • Consulting Cases and Skills Development • Presentations *The module will be accompanied by opportunities for Q&A regarding project work. We reserved some time slots some of which might be cancelled. Stay tuned for further updates.*
Usability in other Modules/Programmes	N/A
Last Approval Date	2023/03/24

Accounting and the Business Environment
[ACC60142]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Wagner, Hermann A.; Werner, Jörg R.</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Financial Accounting, Managerial Accounting</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">Companies in many ways depend on their external environmental, on which they, in turn, also have a significant impact. They are exposed to corresponding risks and might also leverage on related opportunities. Traditional accounting does not comprehensively reflect a firm’s dependence on material and immaterial resources along the value chain and it also does not specifically reflect a firm’s influence on environment and society. On the one hand, such aspects are relevant from a business model, risk management and shareholder value perspective. But they are also relevant under a corporate social responsibility perspective which puts more weight on stakeholder value. In recent years, reporting requirements on ESG (environment, social, governance) aspects have thus grown significantly. In the next few years, European companies will have to start publishing more comprehensive sustainability reports based on new rules, the European Sustainability Reporting Standards (ESRS). These reporting requirements will also be extended to smaller and medium-sized companies. This module introduces into new reporting obligations against the background of different business models, explains the connections with shareholder value, access to financing (ESG ratings, green bonds) and risk management in relation to the value chain. The economic consequences of reporting and potential greenwashing are also covered.</td></tr>
</table>

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge: Participants will deepen their factual knowledge about business models and ESG reporting requirements. They will understand how complementary non-financial reporting closes gaps in traditional financial reporting. They will also comprehend how ESG aspects translate into shareholder and stakeholder value.
Skills: Students will be able to analyze financial and non-financial reports in the context of the environment in which a firm operates and to draw conclusions on economic implications. They will also improve their presentation and communication skills.
Competencies: Students will be able to identify critical financial and non-financial reporting issues for given industries and business models. They will understand how ESG aspects affects a firm’s strategy and operations and be competent to assess a) the importance and adequacy of ESG reporting choices and b) what can be learnt about a firm’s strategy, operations and performance from publicly available information (analyst’s perspective).</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>The module implements a participant-centered learning approach. Besides traditional lectures, the module aims at creating new knowledge through dialogue, debate, and the application of concepts. Preparation and contribution to class discussions is expected. Materials are delivered through the Canvas course page. Students are expected to elaborate the concepts learned in a group case study. For this purpose, students will be assigned to small subgroups and work on their project which involves the analysis of a firm’s financial and non-financial reports. Results will be presented at the end of the module and be condensed in a written report to be handed in. The module is jointly taught by experts from academica and business practice.</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td><table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Performance points</td><td>Due date or date of exam</td></tr>
<tr><td>Written exam</td><td>60 Minutes</td><td>60</td><td>End of course</td></tr>
<tr><td>Group project: presentation</td><td>tba</td><td>30</td><td>End of course</td></tr>
<tr><td>Group project: report</td><td>tba</td><td>30</td><td>End of course</td></tr>
</table></td></tr>
<tr><td>Recommended Literature</td><td>A reader and relevant materials will be provided in Canvas.</td></tr>
</table>

Module Structure	The module starts with an introduction into different business models within and across industries. In the following, based on various examples, the module sheds light on how business models are depicted in financial statements, suggesting that traditional accounting not only falls short in depicting key resources such as intangibles and human capital, but that it also only insufficiently captures ESG-related opportunities, risks and impacts. After a critical introduction to corporate social responsibility, the development of the current European reporting framework is described including an overview over the newly drafted European Social Responsibility Standards (ESRS). The module then focuses in more detail on the environmental, social and governance dimensions of ESG and their interrelations with traditional financial reporting and integrated reporting. We then discuss the management of financial and non-financial risks. Finally, we discuss shareholder value and governance aspects of ESG, including ESG ratings and access to financing. The module closes with a session in which groups present results of their case study which they worked on throughout the course. ***I Business Models*** 1.1 Business Models (Wagner) 1.2 Business Model Depiction in Financial Statements (Werner) ***II ESG Reporting*** 2.1 Corporate Social Responsibility and the rise of ESG reporting 2.2 European Social Responsibility Standards (ESRS): an overview ***III Towards Integrated Reporting*** 3.1 ESG impacts on IFRS financial reporting 3.2 Where do we stand with Integrated Reporting? ***IV Managing Financial and non-financial risks*** 4.1 Part A 4.2 Part B ***V ESG, shareholder value & governance aspects*** ***VI Presentations***
Usability in other Modules/Programmes	Preparation for Master programms, e.g. Master in Auditing.
Last Approval Date	2023/02/28

Accounting and Capital Markets [ACC60126]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Becker, Gernot</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Successful participation in first semester accounting module.</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">Accounting is an important source of company-specific financial information publicly available to external stakeholders such as debt and equity investors. The module introduces students to using the information provided in a company's annual report for decision-making in capital markets (i.e. investment decisions). To that end, we will cover topics in financial statements analysis, corporate governance, structured forecasting, credit analysis and equity valuation. We will also discuss accounting topics, such as consolidated accounting and segment reporting, which are important to understanding the information provided in the financial statements.</td></tr>
</table>

<table>
<tr>
<td>Intended Learning Outcomes</td>
<td>
<p>Knowledge:
On successful completion of this module, students will have a thorough comprehension of the concepts, quality and uses of accounting information by capital market participants. In particular, students acquire knowledge about</p>

the relevant reporting standards and accounting concepts underlying firms' financial statements;
the intricacies of earnings management
key financial ratios and the DuPont model to decompose a firm's return on equity;
the workings of the structured forecasting approach;
the anatomy of simple valuation models (with a focus on the residual income model).

<p>Skills:
On successful completion of this module, students will have the proven ability to apply advanced knowledge of accounting and capital markets by</p>

extracting relevant information from firms' financial statements;
analyzing the drivers of firms' profitability;
being able to evaluate earnings management measures;
forecasting firms' future financial statements using a structured approach;
using the inputs derived in valuation models.

<p>Competencies:
On successful completion of this module, students are capable of independently analyzing financial statements and critically discussing the advantages/disadvantages of distinct accounting concepts from a user's point of view. They can clearly communicate the results of their own financial statement analysis, critically discuss and evaluate the underlying assumptions of their valuation models.</p>
</td>
</tr>
<tr>
<td>Forms of teaching, methods and support</td>
<td>Presentation, small case studies and group discussions.</td>
</tr>
<tr>
<td>Type of Assessment(s) and performance</td>
<td>
<table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Performance points</td><td>Due date or date of exam</td></tr>
<tr><td>Group paper</td><td>8-10 slides</td><td>30</td><td>During semester</td></tr>
<tr><td>Written exam</td><td>90 minutes</td><td>90</td><td>End of semester</td></tr>
</table>
</td>
</tr>
<tr>
<td>Recommended Literature</td>
<td>

Lundholm/Sloan, Equity Valuation and Analysis, 5th edition, 2019.
Additional readings as provided in the course package.

</td>
</tr>
<tr>
<td>Module Structure</td>
<td>The course provides the foundations of financial accounting, consolidated accounting and segment reporting. It explores earnings management intentions and possibilities. It also introduces students to financial ratios and profitability analysis. Financial ratios are applied in structured forecasting, credit analysis and equity valuation. A detailed outline will be provided in the course package.</td>
</tr>
</table>

Usability in other Modules/Programmes	The module is part of the thematic area "Managing Organisations", but the learning outcomes are beneficial for the comprehension of banking and finance modules as well.
Last Approval Date	2022/11/11

Information Systems Engineering*

Database Systems & Data Management
[INF74349]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Roßbach, Peter</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Successful participation in the modules "Introduction to Programming" and "System Development"</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">1 Introduction to Data Management
2 Conceptual Data Modeling
3 Database Systems
4 Relational Database Systems
5 NoSQL Database Systems
6 NewSQL Database Systems
7 Elementary Data Organization</td></tr>
</table>

<table>
<tr><td>Intended Learning Outcomes</td><td>Knowledge:
At the end of this module, participating students should be familiar with the concepts, methods, and techniques in the areas of data organization and database systems. They should be able to
• explain the principles and concepts of data models,
• describe visual modeling methods,
• master database access techniques, and
• master database access using programming languages.

Skills:
Upon successful completion of the module, students should be able to apply the knowledge they have acquired. This includes being able to:
• work out the requirements for data structures in given tasks,
• apply the different modeling methods according to the requirements,
• create databases according to the models,
• use data retrieval and manipulation techniques, and
• create software applications with database access.

Competencies:
Upon successful completion of the module, students should be able to take responsibility in data management in an organization. They will be able to:
• grasp the requirements for data structures in practice,
• to convert these into semantic as well as logical data models,
• select the appropriate database technologies with regard to the requirements and
• to implement them in usable systems.</td></tr>
<tr><td>Forms of teaching, methods and support</td><td>Interactive lecture, case studies and practical exercises using different database systems, modeling tools and Python</td></tr>
<tr><td>Type of Assessment(s) and performance</td><td><table><tr><td>Type of Assessment</td><td>Duration</td><td>Performance Points</td><td>Due Date or Date of Exam</td></tr><tr><td>Written Exam</td><td>120 min.</td><td>120</td><td>Exam Week</td></tr></table></td></tr>
<tr><td>Recommended Literature</td><td>Will be announced in the lectures</td></tr>
<tr><td>Module Structure</td><td>1 Introduction to Data Management
2 Conceptual Data Modeling
3 Database Systems
4 Relational Database Systems
5 NoSQL Database Systems
6 NewSQL Database Systems
7 Elementary Data Organization</td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>no</td></tr>
</table>

Last Approval Date	2022/12/20

Information & Architecture Management
[INF74399]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Spohrer, Kai</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4th & 6th semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">English</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">-</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">This course provides a comprehensive introduction to organizing and managing the information function in organizations of the digital age. It puts special emphasis on contemporary theory and concepts from the academic discipline of Information Systems (IS) that help understand and guide strategic and tactical decisions in managing information resources, including information systems, architectures, infrastructures, and workforce. Interactively, the class elaborates insights into management decisions from different perspectices.</td></tr>
<tr><td colspan="2">Intended Learning Outcomes</td><td colspan="4">After attending this course, students are able to use extant information systems (IS) theories and concepts to:
- analyze complex management decisions of information and architecture management;
- assess possible actions in management decisions of information and architecture management;
- give feasible and actionable advice on strategic and tactical decisions of information and architecture management.</td></tr>
<tr><td colspan="2">Forms of teaching, methods and support</td><td colspan="4">- preparation of readings at home
- classroom lecture and discussions
- group work on cases</td></tr>
</table>

<table>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><td>Type of examination</td><td>Duration or length</td><td>Performance Points</td><td>Due date or date of exam</td></tr>
<tr><td>Written Exam</td><td>65 minutes</td><td>65</td><td>Exam week</td></tr>
<tr><td>Group Work</td><td></td><td>55</td><td>Before end of semester (date announced during course)</td></tr>
</table>
</td></tr>
<tr><td>Recommended Literature</td><td>Laudon & Laudon 2021, Managing Information Systems: Managing the Digital Firm, 17th Edition, Pearson
Pearlson, Saunders, Galletta 2019, Managing and Using Information Systems: A Strategic Approach, 7th Edition, Wiley</td></tr>
<tr><td>Module Structure</td><td>Topic areas:
- IS strategy
- IS governance
- IS sourcing</td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>Master in Management</td></tr>
<tr><td>Last Approval Date</td><td>2022/12/23</td></tr>
</table>

Systems Development [INF40126]

Module Coordinator	Spohrer, Kai
Programme(s)	Bachelor of Science
Term	4th & 6th semester
Module Duration	1 Semester
Compulsory/Elective Module	Concentration Module
Credits:	6
Frequency	Annually
Language	English

Total Workload	150 h	Academic Teaching Hours:	44	Remaining Workload:	Self-study

	One academic teaching hour corresponds to 40 minutes.
	Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.
Prerequisites	Introduction to Programming
Content	This course provides a comprehensive introduction to advanced programming and project management techniques by guiding students through the software lifecycle. Students acquire knowledge about modern agile and hybrid approaches to software project management and gain experience in object-oriented programming with Java. Drawing on students' prior experience in programming (with Python), we elaborate the specifics, benefits, and drawbacks of object orientation and how it fits into different kinds of software projects and architectures.
Intended Learning Outcomes	After attending this module, students are able to: - explain multiple modern approaches to software project management - select adequate software project managememt approaches according to project characteristics - develop simple and slightly advanced programs in Java - explain the context-dependent adequacy of object-oriented programming compared to other paradigms.
Forms of teaching, methods and support	- individual preparation at home - lecture with group discussions - exercises and assignments - group work

<table>
<tr><td>Type of Assessment(s) and performance</td><td>
<table>
<tr><th>Type of examination</th><th>Duration or length</th><th>Performance Points</th><th>Due date or date of exam</th></tr>
<tr><td>Written Exam</td><td>50 Minutes</td><td>50</td><td>Exam week</td></tr>
<tr><td>Exercises / assignments</td><td></td><td>15</td><td>During course</td></tr>
<tr><td>Participation</td><td></td><td>10</td><td>During course</td></tr>
<tr><td>Group Work</td><td></td><td>45</td><td>Before end of semester (announced during course)</td></tr>
</table>
</td></tr>
<tr><td>Recommended Literature</td><td>Recommended readings
Spurrier & Topi 2020, Systems Analysis & Design in an Age of Options, Prospect Press.
Kendall & Kendall 2019, Systems Analysis and Design, 10th Edition, Pearson.
J. Lewis, P. DePasquale, J. Chase 2020, Java Foundations: Introduction to Program Design and Data Structures, 5th Edition, Pearson.
I. Sommerville 2010 Software Engineering, 9 edition, Addison-Wesley, Harlow, England.</td></tr>
<tr><td>Module Structure</td><td>Module structure:
- Object orientation in analysis and design
- Programming in Java
- The software lifecycle and its management
- Modern approaches to software project management
- Requirements engineering
- Conceptual and visual modeling
- Quality assurance, testing, maintenance
- Architectural patterns</td></tr>
<tr><td>Usability in other Modules/Programmes</td><td>Database Systems & Data Management</td></tr>
<tr><td>Last Approval Date</td><td>2022/12/23</td></tr>
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Strukturierung von Transaktionen (German only)

Gesellschafts- und Kapitalrecht [LAW71540]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4"></td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4. & 6. Semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Compulsory Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">German</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">-</td></tr>
<tr><td colspan="2">Content</td><td colspan="4"></td></tr>
<tr><td colspan="2">Intended Learning Outcomes</td><td colspan="4"></td></tr>
<tr><td colspan="2">Type of Assessment(s) and performance</td><td colspan="4"></td></tr>
<tr><td colspan="2">Recommended Literature</td><td colspan="4"></td></tr>
<tr><td colspan="2">Module Structure</td><td colspan="4"></td></tr>
<tr><td colspan="2">Usability in other Modules/Programmes</td><td colspan="4">-</td></tr>
<tr><td colspan="2">Last Approval Date</td><td colspan="4">2023/11/28</td></tr>
</table>

Steuerliche Aspekte bei Transaktionen
[ACC71560]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Feyerabend, Hans-Jürgen A.</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4. & 6. Semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">German</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Kenntnisse der gesellschaftsrechtlichen und handelsrechtlichen Grundlagen für Unternehmenstransaktionen sind notwendige Voraussetzung zur Erlangung der steuerrechtlichen Kenntnisse. Idealerweise haben die Teilnehmer bereits eine Vorlesung zur Einführung in die Buchführung und Bilanzierung besucht.</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">Das Modul macht Sie vertraut mit den steuerlichen Folgen von Unternehmenstransaktionen.

Die Vielzahl verschiedener Unternehmenstransaktion, sei es der Kauf/Verkauf eines Unternehmens oder nur eines Teiles oder mehrerer Teile eines Unternehmens oder die Reorganisation eines Unternehmens oder einer Unternehmensgruppe durch Verschmelzung mehrerer Unternehmen, durch Ausgliederung einzelner Unternehmensteile oder durch Spaltung eines Unternehmens in mehrere, einzelne rechtliche Einheiten, können sehr unterschiedliche ertrag- und umsatzsteuerliche Folgen haben.

Da die steuerlichen Folgen wesentlich von der Transaktionsstruktur abhängen, wird im Rahmen dieses Moduls auch auf gesellschafts- und handelsrechtliche Grundlagen der Transaktionen eingegangen und auf die Lerninhalte der Module „Unternehmensrechtliche Grundlagen“ und „Bilanzierung von M&A Transaktionen“ zurückgegriffen.</td></tr>
</table>

Intended Learning Outcomes	**Wissen** Die Studierenden lernen in diesem Modul, die wesentlichen steuerlichen Grundlagen für Unternehmenstransaktionen anzuwenden und die ökonomische Bedeutung der steuerlichen Aspekte auf die Entscheidung über den zu wählenden Transaktionsweg abzuschätzen. Außerdem sind Sie in der Lage die gegenseitigen Abhängigkeiten der zivil- bzw. gesellschaftsrechtlichen Wahl des Transaktionswegs, der handelsbilanziellen und der steuerlichen Folgen zu erkennen. **Fähigkeiten** Nach erfolgreicher Teilnahme dieses Moduls sollten die Studierenden in der Lage sein, • die wesentlichen steuerlichen Problemstellungen einzelner Transaktionstypen zu identifizieren, • zwischen verschiedenen Lösungswegen aus steuerlicher Sicht zu differenzieren und • die ökonomische Bedeutung der steuerlichen Folgen eines Transaktionsweges in den Entscheidungsprozess einzubringen und • können umwandlungssteuerliche Transaktionen selbständig beurteilen. **Chancen** Studierende sind nach erfolgreichem Abschluss in der Lage, • unterschiedliche Unternehmenstransaktionen aus steuerlicher Sicht zu unterscheiden, • umwandlungssteuerliche Fallgestaltungen selbständig zu beurteilen und steuerliche Risiken von Unternehmenstransaktionen zu identifizieren und auf geplante Transaktionen zu übertragen.
Forms of teaching, methods and support	Verschiedene Lehrstile • Vortrag • Erörterung in der Vorlesung • Erarbeitung von Lösungsvorschlägen in Gruppenarbeit • Präsentation von Studierenden in Gruppen
Type of Assessment(s) and performance	

Prüfungsleistung	Dauer oder Länge	Akkumulations-Punkte	Abgabe- oder Erstellungszeitpunkt
Klausur	60 Minuten	60 Punkte	Prüfungswoche
1 Gruppenarbeit und Präsentation der Ergebnisse	Jeweils 60 Minuten pro Gruppe	60 Punkte	Im Laufe des Semesters

Recommended Literature	Im Zentrum der Vorlesung stehen die steuerlichen Auswirkungen von Unternehmenstransaktionen. Die Kenntnis der entsprechenden gesetzlichen Vorschriften im EStG, KStG, GewStG, UmwStG, UmwG und HGB ist zwingende Voraussetzung für den Lernerfolg. Die Studierenden sollten daher auf aktuelle Gesetze in der Vorlesung zurückgreifen können. Zur Vertiefung des Vorlesungsstoffs empfiehlt sich das BMF-Schreiben betr. Anwendung des Umwandlungssteuergesetzes i.d.F. des Gesetzes über steuerliche Begleitmaßnahmen zur Einführung der Europäischen Gesellschaft und zur Änderung weiterer steuerlicher Vorschriften (SEStEG) - Umwandlungssteuererlass 2011 (BMF v. 11.11.2011, BStBl. I 2011, 1314 geändert durch BMF v. 10.11.2016, BStBl. I 016, 1252 und durch BMF v. 23.02.2018, BStBl. I 2018, 319). Hinweise zu den relevanten Abschnitten im BMF-Schreiben werden in der Vorlesung gegeben.
Module Structure	1. Grundlagen der Ertragsbesteuerung von Personen- und Kapitalgesellschaften a. Gewinnermittlung i. Einzelunternehmen (PersGes/KapGes) ii. Unternehmensgruppe (Organschaft) b. Verlustabzug 2. Ertragsteuerliche Folgen der Übertragung von a. Einzelnen Wirtschaftsgütern (Asset Deal) b. Unternehmensteilen (Asset Deal/Share Deal) c. Gesellschaftsanteilen (Share Deal) 3. Umsatz- und Grunderwerbsteuer bei Übertragung von Unternehmen oder Unternehmensteilen 4. Umwandlungssteuerrecht a. Arten der Umwandlung b. Grundzüge des Umwandlungssteuerrechts c. Verschmelzung oder Vermögensübertragung (Vollübertragung) auf eine andere Körperschaft d. Aufspaltung, Abspaltung und Teilübertragung auf eine andere Körperschaft e. Einbringungen von Unternehmensteilen in eine Kapitalgesellschaft und Anteilstausch f. Einbringung eines Betriebs, Teilbetriebs oder Mitunternehmeranteils in eine Personengesellschaft 5. Besonderheiten bei grenzüberschreitenden Unternehmenstransaktionen

Usability in other Modules/Programmes	Module "Unternehmensrechtliche Grundlagen" und "Bilanzierung bei M&A"
Last Approval Date	2022/11/08

Bilanzierung von M&A Transaktionen
[ACC71561]

<table>
<tr><td colspan="2">Module Coordinator</td><td colspan="4">Franke, Justus; Löw, Edgar</td></tr>
<tr><td colspan="2">Programme(s)</td><td colspan="4">Bachelor of Science</td></tr>
<tr><td colspan="2">Term</td><td colspan="4">4. & 6. Semester</td></tr>
<tr><td colspan="2">Module Duration</td><td colspan="4">1 Semester</td></tr>
<tr><td colspan="2">Compulsory/Elective Module</td><td colspan="4">Concentration Module</td></tr>
<tr><td colspan="2">Credits:</td><td colspan="4">6</td></tr>
<tr><td colspan="2">Frequency</td><td colspan="4">Annually</td></tr>
<tr><td colspan="2">Language</td><td colspan="4">German</td></tr>
<tr><td>Total Workload</td><td>150 h</td><td>Academic Teaching Hours:</td><td>44</td><td>Remaining Workload:</td><td>Self-study</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="4">One academic teaching hour corresponds to 40 minutes.</td></tr>
<tr><td colspan="4">Self-study includes lesson preparation and follow-up activities, reading assignments, assessment preparation, take-home assignments, etc.</td></tr>
<tr><td colspan="2">Prerequisites</td><td colspan="4">Vorlesungen zur Einführung in die Buchführung und Bilanzierung.</td></tr>
<tr><td colspan="2">Content</td><td colspan="4">Das Modul macht Sie vertraut mit den ökonomischen Hintergründen von Unternehmenskäufen und -verkäufen sowie mit der Abbildung innerhalb eines Konzernabschlusses - für Tochterunternehmen, Gemeinschaftsunternehmen und assoziierte Unternehmen. In diesem Sinne wären Grundlagen in der Aufstellung und Interpretation von Abschlüssen nach IFRS hilfreich.

Bei M&A Transaktionen handelt sich um Investitionen, die üblicherweise hohe Summen umfassen und die Größe eines Konzern deutlich veändern können. Sie beinhalten demzufolge entsprechende Risiken. Akademische Studien zeigen, dass eine recht große Anzahl an Unternehmenserwerben ihre operativen und/oder finanziellen Zielsetzungen nicht erreichen. Aus diesem Grund ist eine transparente Berichterstattung von zentraler Bedeutung für akuelle und potenzielle Investoren.</td></tr>
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Intended Learning Outcomes	Wissen Nach erfolgreicher Teilnahme dieses Moduls sind Studierende in der Lage. - die unterschiedlichen Arten von M&A Transaktionen im Unternehmensumfeld für ein Unernehmen zu beuteilen - unterschiedliche Stragien, die M&A Transaktionen zugrunde liegen, und potenzielle Konsequenzen auf den Unternehmenswert zu erörtern - den Entscheidungsprozess, Kontrolle zu erlangen, durchzuführen und zu einer Entscheidung zu kommen, ein Tochterunternehmen zu identifizieren (Entscheidungsmacht, variable Rückflüsse und das Zusammenwirken beider Kriterien) - die Kriterien anzuwenden, um einen Kaufpreis auf Vermögenswerte und Schulden zu verteilen (prchase price allocation) - das Bilanzierungskonzept des Geschäfts- oder Firmenwertes (Goodwill) nach den IFRS zu verstehen und kritisch, zu beurteilen - die Bilanzierung von Gemeinschaftsunternehmen und assoziierten Unternehmen zu erläutern Fähigkeiten Das Modul behandelt Gründe für Untenehmenstransaktionen und fokussiert sich auf die Abbildung nach den Interenational Financial Report Standards (IFRS), die öffentlich notierte Unternehmen für den Konzernabschluss anzuwenden haben. Studierende erhöhen ihre Fähigkeiten, - die Grundlagen der Erstellung von Konzernabschlüssen zu rekapitulieren und Konzernabschlüsse zu analysieren - die wichtigsten Bilanzierungsvorschriften und Offenlegungsanforderungen nach den IFRS auf Unternehmenstransaktionen anzuwenden - Konzernabschlüsse vor und nach Unternehmenskäufen oder -verkäufen zu interpretieren - das Zusammenwirken von Bilanz, Gewinn- und Verlustrechnung sowie Offenlegungen in den Notes zu beurteilen Kompetenzen Studierende sind nach erfolgreichem Abschluss in der Lage - unterschiedliche Bilanzierungskonzeptionen der Abbildung von M&A Transaktionen zu unterscheiden und zu würdigen - die Konsolidierungstechniken der Vollkonsolidierung, Schuldenkonsolidierung, Aufwands- und Ertragskonsolidierung sowie Ertragskonsolidierung zu verstehen und auf grundlegende Sachverhalte anzuwenden - Chancen und Risiken von M&A Transaktionen zu beschreiben und auf konkrete Transaktionen zu übertragen.
Forms of teaching, methods and support	Verschiedene Lehrstile - Vortrag - Erörterungen im Unterricht und Erarbeitung zweckmäßiger Lösungsstrukturen - Gastvorträge (angestrebt) zur Verbindung des theoretischen Wissens mit praktischer Anwendung - Präsentationen von Studierenden in Gruppen

Type of Assessment(s) and performance	<table><tr><td>Prüfungsleistung</td><td>Dauer oder Länge</td><td>Akku-Punkte</td><td>Abgabe- oder Erstellungszeitpunkt</td></tr><tr><td>Schriftl. Langpräsentation und eine kurze Präsentation, die in der letzten Veranstaltung vorzutragen ist.</td><td>15 Minuten pro Gruppe</td><td>120 Punkte</td><td>End of course</td></tr></table>
Recommended Literature	Die Vorlesung beschäftigt sich mit bestimmten Bilanzierungsstandards der IFRS und Regelungen nach HGB. Daher bilden die Primärquellen die jeweiligen Bilanzierungsstandards, insbesondere IFRS 3, IFRS 10, IFRS 11, IAS 28, IFRS 12 sowie § 290 HGB. Die Lektüre von Büchern besitzt lediglich ergänzenden Charakter. Ergänzende Literatur IFRS und ergänzende Materialien - IASB website www. ifrs.org Europäische Union - www.efrag.org Deutsches Rechnungslegungs Standards Committee - www.drsc.de Interantionale Bücher der Big Four (WP-Gesellschaften) - in Bibliothek verfügbar - Deloitte, iGAAP, jede Auflage seit 2018 - Ernst & Young (EY), International GAAP, jede Auflage seit 2018 - KPMG, Insights into IFRS, jede Auflage seit 2018 - PwC, Manual of Accounting, jede Auflage seit 2018 Deutschsprachige Lehrbücher - in Bibliothek verfügbar - Pellens u.a., Internatonale Rechnunglegung, neueste Auflage - Coenenberg u.a., Jahresabschluss und Jahresabschlussanalyse, neueste Auflage - Baetge u.a., Konzernbilanzen, neueste Auflage - Wagenhofer, Internationale Rechnungslegungsstandards, neueste Auflage (ev. nur Deutsche Bibliothek)

Module Structure	(1) Strategische Aspekte von M&A Transaktionen - Vor- und Nachteile von Unternehmenstransaktionen - Risiken, weshalb erwartete Synergien nicht gehoben werden (können) (2) Unterscheidung von Unternehmenstransaktionen - Tochterunternehmen - Gemeinschaftsunternehmen - assoziierte Unternehmen (3) Kauf von Unternehmen - Konzept der Kontrolle - Kontrolle in besonderen Unternehmenskonstellationen (notleidende Kredite, Zweckgesellschaften, Spezialfonds) - Kaufpreis und Kaufpreisallokation (purchase price allocation) - Ermittlung des Goodwill und Interpretation von positiven und negativen Unterschiedsbeträgen - Impairment Test beim Goodwill, alternative Konzeptionen, und Interpretation - Vollkonsolidierungsmethode, Folgekonsolidierungen (4) Gemeinschaftsunternehmen und assoziierte Unternehmen - Equity Methode
Usability in other Modules/Programmes	Sämtliche Module zur Bilanzierung, zur Unternehmensbewertung und zu Corporate Finance
Last Approval Date	2023/01/16